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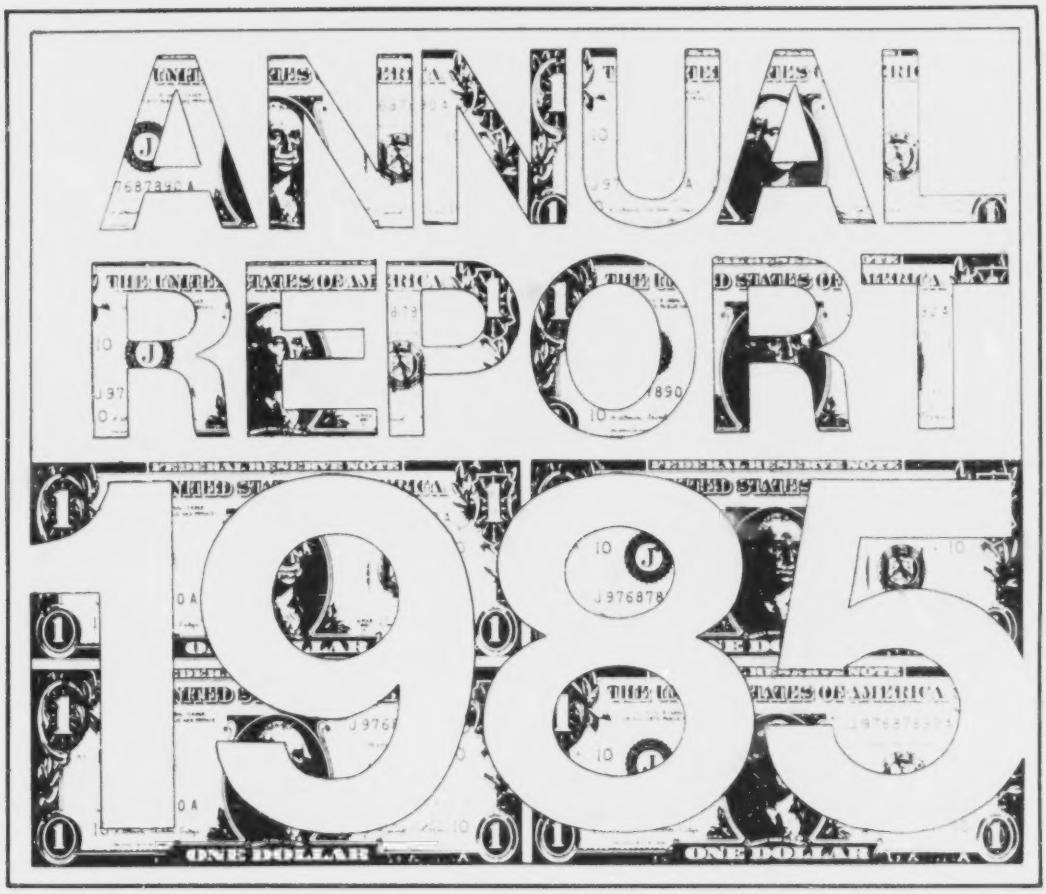

COLORADO DEPARTMENT OF REVENUE

ANNUAL REPORT FOR FISCAL YEAR JULY 1, 1984 - JUNE 30, 1985

Colorado Department of Revenue
1375 Sherman Street
Denver, Colorado 80261

Alan N. Charnes, Executive Director

Steven V. Berson, Deputy Director

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SEVERANCE TAX

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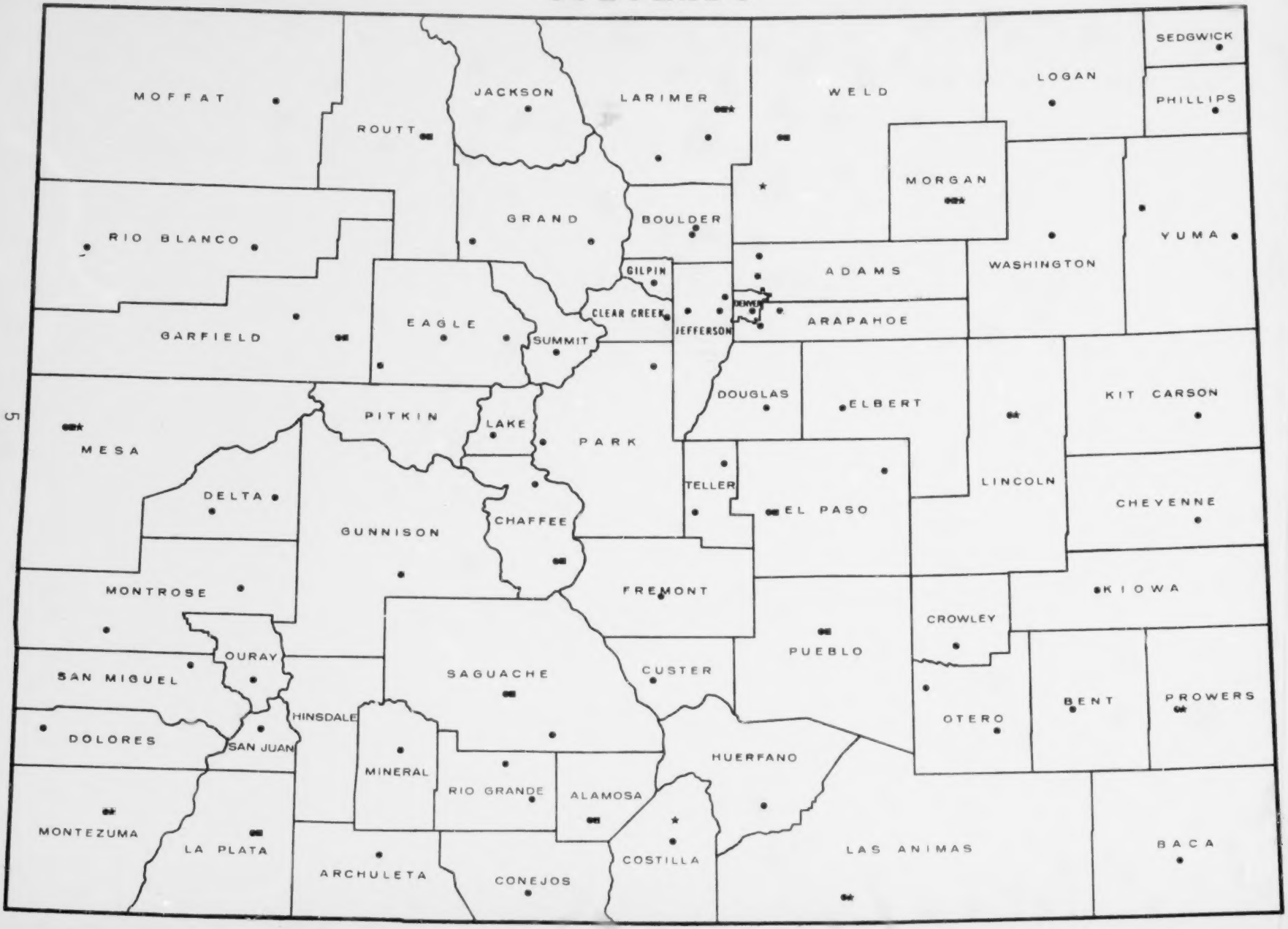
POPULATION BY COUNTY

County	Census 1970 [a]	Census 1980 [a]	July 1, 1984 [b]
Adams	185,789	245,944	272,087
Alamosa	11,422	11,799	12,471
Arapahoe	162,142	293,621	357,402
Archuleta	2,733	3,664	4,980
Baca	5,674	5,419	4,983
Bent	6,493	5,945	5,854
Boulder	131,889	189,625	210,515
Chaffee	10,162	13,227	12,729
Cheyenne	2,396	2,153	2,365
Clear Creek	4,819	7,308	7,554
Conejos	7,846	7,794	8,152
Costilla	3,091	3,071	3,280
Crowley	3,086	2,988	3,082
Custer	1,120	1,528	1,940
Delta	15,286	21,225	24,370
Denver	514,678	492,365	506,686
Dolores	1,641	1,658	1,706
Douglas	8,407	25,153	33,763
Eagle	7,498	13,320	16,892
Elbert	3,903	6,850	8,182
El Paso	235,972	309,424	353,789
Fremont	21,942	28,676	30,325
Garfield	14,821	22,514	25,106
Gilpin	1,272	2,441	2,746
Grand	4,107	7,475	9,210
Gunnison	7,578	10,689	11,002
Hinsdale	202	408	517
Huerfano	6,590	6,440	6,958
Jackson	1,811	1,863	1,717
Jefferson	233,031	371,753	407,207
Kiowa	2,029	1,936	1,983
Kit Carson	7,530	7,599	7,989
Lake	8,282	8,830	7,299
La Plata	19,199	27,195	30,528
Larimer	89,900	149,184	165,613
Las Animas	15,744	14,897	14,709
Lincoln	4,836	4,663	4,496
Logan	18,852	19,800	19,929
Mesa	54,374	81,530	93,648
Mineral	786	804	837
Moffat	6,525	13,133	13,771
Montezuma	12,952	16,510	18,710
Montrose	18,366	24,357	25,827
Morgan	20,105	22,513	23,080
Otero	23,523	22,567	22,110
Ouray	1,546	1,925	2,097
Park	2,185	5,333	6,275
Phillips	4,131	4,542	4,503
Pitkin	6,185	10,338	11,359
Prowers	13,258	13,070	14,072
Pueblo	118,238	125,972	126,072
Rio Blanco	4,842	6,255	6,423
Rio Grande	10,494	10,511	11,267
Routt	6,592	13,404	14,581
Saguache	3,827	3,935	4,000
San Juan	831	833	938
San Miguel	1,949	3,192	3,197
Sedgwick	3,405	3,266	3,295
Summit	2,665	8,848	12,591
Teller	3,316	8,034	10,295
Washington	5,550	5,304	5,479
Weld	89,297	123,438	133,425
Yuma	8,544	9,682	9,990
STATE TOTALS	2,207,259	2,889,735	3,177,958

a/ Official U.S. Census tabulation.
b/ Preliminary July 1, 1984 estimates by the Division of Local Government, Demographic Section. Sum of items may not equal total because of rounding.

COLORADO


MOFFAT
ROUTT
JACKSON
LARIMER
WELD
LOGAN
SEDGWICK
PHILLIPS
MORGAN
RIO BLANCO
GRAND
BOULDER
YUMA
GILPIN
ADAMS
WASHINGTON
GARFIELD
EAGLE
CLEAR CREEK
JEFFERSON
DENVER
ARAPAHOE
SUMMIT
DOUGLAS
ELBERT
KIT CARSON
PITKIN
LAKE
PARK
MESA
TELLER
LINCOLN
DELTA
EL PASO
CHEYENNE
CHAFFEE
GUNNISON
FREMONT
KIOWA
MONTROSE
CROWLEY
OURAY
PUEBLO
SAGUACHE
CUSTER
SAN MIGUEL
HINSDALE
BENT
PROWERS
OTERO
DOLORES
SAN JUAN
HUERFANO
MINERAL
RIO GRANDE
ALAMOSA
MONTEZUMA
LA PLATA
COSTILLA
LAS ANIMAS
BACA
ARCHULETA
CONEJOS

ORGANIZATION & ADMINISTRATION

24-35-102 *Executive Director-Annual Report.* (1) there is hereby created the office of the executive director (2) the executive director shall be chief authority of the State and advisor of the governor and general assembly in matters of collection of taxes. **24-35-103** *Powers of executive director-deputies.* (1) the executive director, subject to the approval of the governor, may create such divisions or departments as he deems necessary for the proper and efficient functioning of said department.

STATE OF COLORADO

DEPARTMENT OF REVENUE
486 Capitol Annex,
1375 Sherman St.
Denver, Colorado 80261
Phone (303) 866-3091

November 25, 1985

Richard D. Lamm,
Governor

Alan N. Charnes,
Executive Director

REPORT OF THE EXECUTIVE DIRECTOR

This forty-fourth annual report of the Department of Revenue covers the period between July 1, 1984 and June 30, 1985. The report is submitted in fulfillment of the requirements of 24-35-102(3) which requires the Executive Director to inform the Governor and the General Assembly of "the efficient discharge of all responsibilities assigned by law or directive." To the best of my knowledge, all Departmental responsibilities have been carried out faithfully.

This year, the Department was selected by the Legislative Audit Committee for a Performance Audit by the State Auditor. I was gratified by the results. While the audit recommended change and improvement in several areas, by and large the audit confirmed that the Department was meeting its responsibilities. The Report Summary states:

> "Our review of the public need for the Department disclosed that the Department's enforcement and regulatory functions are necessary for State government. The Department is generally well managed and most employees are committed to their jobs and working hard. Over the last ten years, the volume of work processed by the Department has increased while the number of staff has decreased. Therefore, there are fewer people to do greater volumes of work."

The following table from the Performance Audit supports the conclusions reached above.

CHANGE IN WORKLOAD BY SELECTED CATEGORIES
FISCAL YEAR 1974 & FISCAL YEAR 1984

Activity	Volume FY 1974	Volume FY 1984	10 Year Growth Rate
Income Tax Returns	1,298,000	1,496,000	15%
Number of Individual Tax Refunds	1,017,000	1,013,000	-0.4%
Motor Vehicle Registrations	2,154,000	3,017,000	40%
Motor Vehicle Title Applications	1,004,000	1,226,000	22%
Driver Licenses Issued	739,000	892,000	21%
Driver Licenses in Force	1,853,000	2,680,000	44%
Trucks Weighed	1,378,000	2,329,000	69%
Number of Liquor Licenses	10,235	11,738	15%
Utilized FTE Staff	1,480.25	1,287.5[1]	-13%
Colorado Population 15 Years and Over	1,875,000	2,488,000	33%

Source: Department of Revenue's Budget Requests and Annual Reports Fiscal Year 1974 and Fiscal Year 1984, and Colorado Demographer, Division of Local Affairs.

Notes: [1]Full-time equivalent staff (FTE) Excludes Lottery Division.

The Performance Audit, which is dated June 1985, provides an excellent analysis of the Department's activities and effectiveness. It is worthwhile reading.

As usual, the Annual Report is a significant statistical and informational source as well as a document in fulfillment of a statutory requirement. The Report contains a detailed review of the organizational structure of the Department, a digest of all relevant tax legislation passed at the last General Assembly session, a continuation of all usual statistical series and is the source of information in forecasting state revenues.

Alan N. Charnes
Executive Director

COLORADO DEPARTMENT OF REVENUE
Established July 1, 1941

Fiscal Year Ended June 30	Governor	Executive Director of Revenue	Deputy Director of Revenue
1942	Ralph L. Carr	Farrington R. Carpenter	John F. Healy
1943-1945	John C. Vivian	Albert F. Cruse	John F. Healy
1946	John C. Vivian	C. B. Pond	John F. Healy
1947-1949	W. Lee Knous*	W. F. Perkins	John F. Healy
1950	Walter W. Johnson	W. F. Perkins	John F. Healy
1951-1952	Dan Thornton	Averill C. Johnson	John F. Healy
1953-1954	Dan Thornton	Clyde P. Fugate	John F. Healy
1955-1956	Edwin C. Johnson	Earl F. Blevins	John F. Healy
1957-1959	Stephen L. R. McNichols	Robert A. Theobald	John F. Healy
1960-1962	Stephen L. R. McNichols	Robert A. Theobald	Harold R. Drake
1963-1965	John A. Love	Hugh H. C. Weed, Jr.	Harold R. Drake
1966-1972	John A. Love**	John H. Heckers	Harold R. Drake
1973	John D. Vanderhoof	John H. Heckers***	Harold R. Drake
1974	John D. Vanderhoof	Hugh H. C. Weed, Jr.	Harold R. Drake
1975-1976	Richard D. Lamm	Joseph F. Dolan	Roland J. Brumbaugh
1977	Richard D. Lamm	Joseph F. Dolan****	Steven V. Berson
1978-1985	Richard D. Lamm	Alan N. Charnes	Steven V. Berson

* Governor Knous resigned April 15, 1950 to accept Presidential appointment as U.S. District Judge of the District of Colorado. Succeeded by Lt. Governor, Walter W. Johnson.

** Governor Love resigned July 16, 1973 to accept Presidential appointment as Director of the White House Energy Policy Office. Succeeded by Lt. Governor, John D. Vanderhoof.

*** Mr. Heckers resigned April 22, 1974. Succeeded by former Director of Revenue, Hugh H. C. Weed, Jr.

**** Mr. Dolan resigned August 1, 1977 to accept Presidential appointment as U.S. Attorney General. Succeeded by former Director of Office of State Planning and Budgeting, Alan N. Charnes.

DEPARTMENT OF REVENUE

Offices: The main office is in the Capitol Annex Building, 1375 Sherman Street, Denver, 80261. Motor Vehicle Administration is located at 140 West Sixth Avenue. The Colorado Lottery Headquarters is located at 201 W. 8th Street, Room 600, Pueblo; the Denver office is at 700 Broadway, Suite 930. There are also 9 Taxpayer Service district offices as follows:

715 Sixth Street
ALAMOSA, CO 81101

303 S. Circle Drive
Suite 101
COLORADO SPRINGS, CO 80910

3473 N. Main
Suite 15
DURANGO, CO 81303

3842 S. Mason Street, Room 250
FORT COLLINS, CO 80525

406 S. Hyland Park Drive
Suite C
GLENWOOD SPRINGS, CO 81601

222 S. 6th Street, Room 204
GRAND JUNCTION, CO 81501

1012 1/2 11th Street
GREELEY, CO 80631

1202 West 13th
PUEBLO, CO 81003

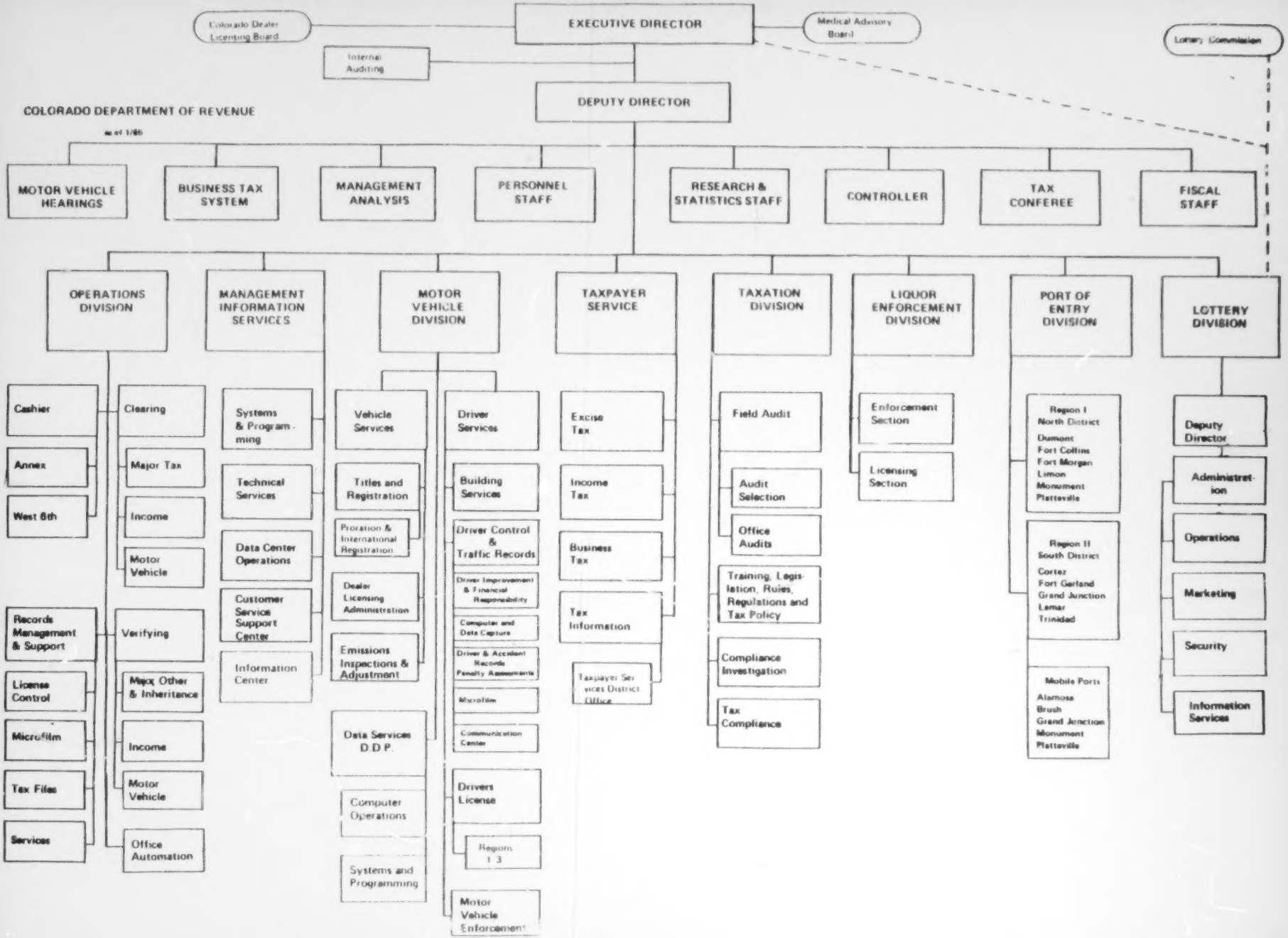
120 W. 3rd Street
SALIDA, CO 81201

Organization: The Executive Director is authorized by statute to create within the Department of Revenue such departments, divisions and sections as are necessary for efficient functioning of the Department and shall appoint all heads thereof subject to the state personnel system. During the past fiscal year, there were 1,493.1 FTE employees in all divisions of the Department. The Executive Director is bonded for $200,000.

General Purpose: The function of the Department of Revenue is, by law, to provide for a unified tax collection and enforcement agency of the State. Under this mandate the Department administers laws relating to sales and use tax; income tax; estate tax; gross ton mile tax; motor fuel and special fuel tax; severance tax; cigarette tax; liquor excise tax; liquor licenses and enforcement; the lottery; motor vehicle registration and titles; motor vehicle safety and control; driver classification and education; and several other miscellaneous laws.

Statutory Duties and Authorizations:
Colorado Revised Statutes, 1973, as amended:

9-4-109		Boiler Inspection Fees
10-4-701	et seq.	No Fault Insurance
12-3-101	et seq.	Alcohol-Manufacture-Sale
12-6-101	et seq.	Auto Dealers
12-15-101	et seq.	Commercial Driving Schools
12-16-101	et seq.	Produce Dealer Licenses
12-34-105		Uniform Anatomical Gift Act
12-44-201	et seq.	Food Service Establishment Licenses
12-46-101	et seq.	Fermented Malt Beverages
12-47-101	et seq.	Liquor Code of 1935
12-47-128		Regulation of Permitted Gambling by Non-Profit Organizations
12-48-101	et seq.	Liquor-Special Event Permits
12-49-101	et seq.	Merchants-Chain Store License
12-57-108		Pet Shop and Kennel Licenses
24-4-101	et seq.	State Administrative Procedure Act
24-35-101	et seq.	Department of Revenue - Organization
24-35-201	et seq.	State Lottery
24-35-301	et seq.	Trade Names
24-60-1101	et seq.	Drivers License Compact
24-60-1301	et seq.	Multistate Tax Compact
24-60-2501		Multistate Highway Transportation Agreement
25-3-101	et seq.	Hospital and Nursing Home Licenses
25-4-706	et seq.	Psittacine Bird Licenses
25-5-301	et seq.	Mattress and Bedding Licenses
29-2-101	et seq.	County and Municipal Sales Tax
32-9-119	et seq.	RTD Sales Tax
34-60-122		Oil and Gas Conservation Fund
35-24-101	et seq.	Dairy Products Licenses
35-39-101		Gasohol
39-20-101	et seq.	Enforcement of Tax Liens
39-21-101	et seq.	Procedure and Administration
39-22-101	et seq.	Colorado Income Tax Act of 1964
39-21-201	et seq.	Tax Amnesty Program
39-23-101	et seq.	Inheritance and Successions Tax Law
39-23.5-101		Estate Tax
39-25-101	et seq.	Gift Tax
39-26-101	et seq.	Emergency Retail Sales Act of 1935
39-27-101	et seq.	Motor Fuel and Special Fuel
39-28-101	et seq.	Cigarette Tax
39-29-101	et seq.	Severance Tax
40-2-109 to 114		Public Utilities Tax
42-1-101	et seq.	Uniform Motor Vehicle Law
42-2-101	et seq.	Drivers Licenses and I.D. Cards
42-3-101	et seq.	Registration and Taxation (Motor Vehicles)
42-4-101	et seq.	Traffic Regulations
42-5-101	et seq.	Automobile Theft Law
42-6-101	et seq.	Certificates of Title (Motor Vehicles)
42-7-101	et seq.	Motor Vehicle Financial Responsibility Act
42-8-101	et seq.	Port of Entry Weigh Stations
42-15-101	et seq.	Motor Vehicles as Collector's Items


COLORADO DEPARTMENT OF REVENUE
as of 1/85
Colorado Dealer Licensing Board
EXECUTIVE DIRECTOR
Medical Advisory Board
Lottery Commission
Internal Auditing
DEPUTY DIRECTOR
MOTOR VEHICLE HEARINGS
BUSINESS TAX SYSTEM
MANAGEMENT ANALYSIS
PERSONNEL STAFF
RESEARCH & STATISTICS STAFF
CONTROLLER
TAX CONFEREE
FISCAL STAFF
OPERATIONS DIVISION
MANAGEMENT INFORMATION SERVICES
MOTOR VEHICLE DIVISION
TAXPAYER SERVICE
TAXATION DIVISION
LIQUOR ENFORCEMENT DIVISION
PORT OF ENTRY DIVISION
LOTTERY DIVISION
Cashier
Annex
West 8th
Clearing
Major Tax
Income
Motor Vehicle
Records Management & Support
License Control
Microfilm
Tax Files
Services
Verifying
Major Other & Inheritance
Income
Motor Vehicle
Office Automation
Systems & Programming
Technical Services
Data Center Operations
Customer Service Support Center
Information Center
Vehicle Services
Titles and Registration
Proration & International Registration
Dealer Licensing Administration
Emissions Inspections & Adjustment
Data Services D.D.P.
Computer Operations
Systems and Programming
Driver Services
Building Services
Driver Control & Traffic Records
Driver Improvement & Financial Responsibility
Computer and Data Capture
Driver & Accident Records Penalty Assessments
Microfilm
Communication Center
Drivers License
Regions 1 3
Motor Vehicle Enforcement
Excise Tax
Income Tax
Business Tax
Tax Information
Taxpayer Services District Office
Field Audit
Audit Selection
Office Audits
Training, Legislation, Rules, Regulations and Tax Policy
Compliance Investigation
Tax Compliance
Enforcement Section
Licensing Section
Region I
North District
Dumont
Fort Collins
Fort Morgan
Limon
Monument
Platteville
Region II
South District
Cortez
Fort Garland
Grand Junction
Lamar
Trinidad
Mobile Ports
Alamosa
Brush
Grand Junction
Monument
Platteville
Deputy Director
Administration
Operations
Marketing
Security
Information Services

LEGISLATIVE DIGEST

Article V Section 17. *No law passed but by bill - amendments.* No law shall be passed except by bill, and no bill shall be so altered or amended on its passage through either house as to change its original purpose.

LEGISLATIVE DIGEST

Summary of Senate (SB) and House Bills (HB) pertaining to taxes collected and/or administered by the Department of Revenue. All bills were enacted by the Fifty-fifth General Assembly, 1985 First Regular Session. Statutory references are from the Colorado Revised Statutes.

Administration:

S.B. 68 -- Multistate highway transportation agreement. Authorizes the governor to enter into an agreement on behalf of the state of Colorado with any other state or states which have also approved the "Multistate Highway Transportation Agreement". Provides that representatives of the participating jurisdictions shall constitute a cooperating committee which shall collect information and make recommendations concerning vehicle size and weight, safety, enforcement, and related matters. States that the objective of the participating jurisdictions shall be to obtain more efficient and economical transportation by allowing the operation of motor vehicles which do not exceed a weight to be determined by an established formula, to facilitate the operation of motor vehicles among the various jurisdictions, to secure congressional approval of the agreement, and to encourage development of broad, uniform size and weight standards on a national basis.

Effective May 22, 1985. Adds 24-60 (entire part 25).

H.B. 1188 -- Enforcement of tax compliance - amnesty - increased penalties - appropriation. Directs the executive director of the department of revenue to conduct a plan of amnesty during the 1985-86 fiscal year which will permit delinquent taxpayers having liability for payment of the following state taxes, for which reports or returns were required to be filed before January 1, 1985, to satisfy such liability without fine or other penalty: Income taxes, estate taxes, sales and use taxes, gasoline and special fuel taxes, cigarette taxes, severance taxes, local sales and use taxes collected by the department, regional transportation district sales taxes, gross ton-mile taxes, and passenger-mile taxes. Excludes delinquent taxpayers to whom notices of tax deficiency have been mailed from the program of amnesty.

Substantially increased and standardizes the penalties for, and associated with, nonpayment of taxes, including the imposition of class 4 felony penalties and fines of up to $100,000, or up to $500,000 in the case of a corporation. Provides for such penalties to take effect on January 1, 1986.

Appropriates $563,192 to the department of revenue for the conduct of the amnesty program.

Effective July 1, 1985. Repeals & reenacts 39-21-118; 39-23.5-110. Adds 39-21 (entire part 2); 39-23.5-107(6); 39-26-204(4), (5). Amends 16-11-101(1)(e); 39-21-116.5; 39-22-621(2)(d) to (2)(h), (2)(j), (3)(a), (3)(b); 39-23.5-113; 39-26-114(2)(b); 39-26-115; 39-26-118(2)(a); 39-26-120(2); 39-26-121; 39-26-206; 39-27-103(4); 39-27-105(2), (3); 39-27-106; 39-27-108; 39-27-120; 39-27-205(3)(d), (5)(a), (5)(b)(II); 39-27-208; 39-27-217; 39-28-108; 39-28-114; 39-29-115(1); 42-3-125(1)(b), (2), (3).

H.B. 1373 -- Continuation of 1984 rules of executive agencies - portion concerning Department of Revenue. Postpones the expiration of rules and regulations of executive agencies which were adopted or amended during 1984, except that specified rules and regulations are allowed to expire as scheduled on June 1, 1985.

Allows to expire a regulation of the department of revenue concerning gambling conducted by charitable and nonprofit organizations on premises licensed under the liquor code; and the "3 + 3" affirmative action rules of the department of personnel.

Effective May 31, 1985.

H.B. 1375 -- Fiscal policy of the state - portion concerning administration. Beginning with the fiscal year 1986-87, places a $50,000,000 cap on the amount of sales and use tax revenue allocated to the highway users tax fund, and eliminates the repeal of such allocations which was scheduled to occur on July 1, 1986. Repeals a provision which coordinated cessation of the municipal distribution of the sales and use tax funds from the highway users tax fund with the repeal of sales and use tax allocations to the highway users tax fund.

Requires that moneys transferred out of the severance tax trust fund prior to July 1, 1985, to avoid a budget deficit shall be restored to the fund out of general fund moneys by June 30, 1986. Transfers the restored $74,800,000 to the capital construction fund during the 1985-86 fiscal year. Credits the interest earned on moneys in the capital construction fund to the capital construction fund, instead of the general fund.

Provides that 75% of general fund revenues in excess of general fund appropriations and after retention of the reserve may be appropriated for capital construction during the regular session next following the actual transfer of said 75% to the capital construction fund. Also provides that the 25% excess, which may be appropriated without regard to the 7% limit on increases in general fund appropriations, shall be available for appropriation during the regular session next following the controller's submission of financial statements of the amount of such excess. Provides that the base for calculating the limitation on general fund appropriations will be increased for 1986-87, rather than for 1985-86, by the amount of the prior year's appropriations outside the 7% limit. Sets the level of the required reserve at 5% of general fund appropriations for the fiscal year 1986-87 and thereafter. Excludes moneys transferred to the capital construction fund from the basis for calculating the required reserve.

Effective May 30, 1985. Repeals & reenacts 39-28-103. Repeals 39-26-123(2)(c)(V); 43-4-208(6)(c). Amends 39-22-103.5(2)(e); 39-22-104(3)(a)(II); 39-22-301(1), (1.3) to (1.5); 39-22-623(1)(a); 39-26-123(2)(c)(I)(G); 24-75-211(2)(b)(II); 39-29-108.5(2); 39-29-109(1); 24-75-302; 24-75-201.1(1), (2).

Alcoholic Beverages:

S.B. 178 -- "Colorado Liquor Code" - sale of special malt liquors. Authorizes a person licensed under the provisions of the "Colorado Liquor Code" to sell, possess, transport, and otherwise act with respect to special malt liquors as he may act with respect to other malt liquors. Defines special malt liquors as those containing not less than 0.5% and not more than2% alcohol by weight. Requires that special malt liquors be clearly identified to consumers by a statement of alcoholic content or the equivalent.

Effective April 24, 1985. Adds 12-47-103(25.5); 12-47-143.

H.B. 1258 — Beer code - liquor code - unlawful acts - use of fraudulent proof of age - confiscation. Makes it an unlawful act under both the "Colorado Beer Code" and the "Colorado Liquor Code" to allow or fail to prevent the use of one's identification by an underage person to purchase been or alcoholic beverages. Specifies that a person licensed to sell fermented malt beverages or malt, spirituous, or vinous liquors shall confiscate a fraudulent proof of age if he believes that the person exhibiting such fraudulent proof of age is under the age for making a legal purchase. States that the licensee or his employee shall, within 24 hours, turn such proof of age over to a local law enforcement agency, but specifies that the failure to do so does not constitute an unlawful act under either the beer or liquor code. Permits a licensee or his employee, acting in good faith and upon probable cause, to detain and question a person whom he reasonably believes is under the legal purchase age and is exhibiting fraudulent proof of age for the purpose of ascertaining whether the person is guilty of any unlawful act. Provides that such licensee or employee is immune from civil and criminal liability for such actions except when he acts willfully or wantonly. Changes penalty provisions of the beer and liquor codes so that the violation of certain provisions is a class 2 misdemeanor. Changes the required language in the existing warning that must be posted to include notification of the possibility of confiscation.

Effective July 1, 1985. Adds 12-46-112(1)(g); 12-47-128(1)(k). Amends 12-46-112(1)(b), (1)(c), (2)(b); 12-46-114(2), (3); 12-47-128(1)(b), (5)(a), (5)(h); 12-47-130(2), (3).

Appropriations:

S.B. 220 -- Supplemental appropriation - department of revenue. Amends the 1984 general appropriation act to decrease the total appropriation to the department.

Effective May 10, 1985.

S.B. 241 -- Supplemental appropriation - department of revenue. Amends the 1984 general appropriation act to increase the appropriation to the state lottery and to reallocate the source of funding in the appropriation to the taxation division for purchase of services from the joint audit program.

Effective May 24, 1985.

S.B. 250 -- General appropriation - "long bill". Makes appropriations for the expenses of the executive, legislative, and judicial departments of state government for the fiscal year beginning July 1, 1985. Sets the grand total of the operating budget at $3,718,148,417, of which $1,875,248,463 is from the general fund, $1,001,403,016 is from cash funds, and $841,496,938 is from federal funds. Transfers $14,395,000 from the lottery fund to the capital construction fund. Appropriates $135,936,130 for capital construction, of which $89,406,764 is from the capital construction fund, $11, 148,366 is from cash funds, and $35,381,000 is from federal funds.

Effective June 14, 1985.

Cigarette Tax:

H.B. 1375 -- Fiscal policy of the state - portion concerning cigarette tax. Makes permanent the additional 5¢ cigarette tax and the provisions for the disposition of the revenue therefrom.

Effective May 30, 1985. Repeals & reenacts 39-28-103. Repeals 39-26-123(2)(c)(V); 43-4-208(6)(c). Amends 39-22-103.5(2)(e); 39-22-104(3)(a)(II); 39-22-301(1), (1.3) to (1.5); 39-22-623(1)(a); 39-26-123(2)(c)(I)(G); 24-75-211(2)(b)(II); 39-29-108.5(2); 39-29-109(1); 24-75-302; 24-75-201.1(1), (2).

Income Tax:

H.B. 1010 -- Income tax - corporations - unitary business income. Limits application of the unitary concept of corporate income by excluding corporations doing 80% of their business outside of 50 states and the District of Columbia from combined reporting requirements, by excluding from income the dividends a corporation receives from another corporation includible in a combined report, by establishing a formula for determining foreign source income, and by setting forth factors to determine the scope of the unitary business and unitary income.

Applies to income tax years beginning on or after January 1, 1986.

Effective June 12, 1985. Adds 39-22-303(8) to (12).

H.B. 1227 -- Income tax - tax deferral of employee contributions to school district retirement system. Defers the income tax on certain contributions made by members of a benefit retirement system established by a school district.

Applies to income tax years commencing on or after January 1, 1985.

Effective May 3, 1985. Adds 39-22-110(2)(h); 39-22-110(3)(t). Amends 22-64-105; 39-22-110(3)(c).

H.B. 1326 --Income tax - voluntary contribution programs. Provides for the administrative costs of processing the income tax refunds contributed to voluntary contribution programs to be paid out of such funds. Declares a legislative intent that future programs apply to no more than 3 income tax years unless extended by the general assembly and that termination or extension of such programs be preceded by legislative hearings.

Applies to administrative costs incurred in processing contributions of refunds of taxes paid for the income tax years commencing on or after January 1, 1985.

Effective June 2, 1985. Adds 39-22 (entire part 10). Amends 39-22-703(2); 39-22-802(3); 39-22-902.

H.B. 1370 -- Income tax - taxable income of nonresident shareholders of Subchapter S corporations. Includes as Colorado taxable income a nonresident's share of Subchapter S corporation income allocable or apportionable to Colorado.

Effective January 1, 1986. Adds 39-22-115(2)(f). Amends 39-22-115(2)(d).

H.B. 1375 — Fiscal policy of the state - portion concerning income tax. Reduces the annual inflation factor from 106% to 103% for the 1986 income tax year and any following income tax year for which the general assembly does not specify a different percentage. Extends the suspension of the 1/2% credit against the income tax of an individual, estate, or trust until January 1, 1988. Continues the flat 5% corporate income tax rate for an additional 2 years, providing for resumption of the graduated rate in 1988.

Effective May 30, 1985. Repeals & reenacts 39-28-103. Repeals 39-26-123(2)(c)(V); 43-4-208(6)(c). Amends 39-22-103.5(2)(e); 39-22-104(3)(a)(II); 39-22-301(1), (1.3) to (1.5); 39-22-623(1)(a); 39-26-123(2)(c)(I)(G); 24-75-211(2)(b)(II); 39-29-108.5(2); 39-29-109(1); 24-75-302; 24-75-201.1(1), (2).

Lottery:

S.B. 167 -- State lottery - disclosure requirements for contractors. Requires a publicly held corporation supplying gaming equipment to the state lottery to disclose the names and addresses of those owning of holding 5%, rather than 1%, or more of its securities. Allows the director of the state lottery commission to form a contract with a supplier who has disclosed a conviction of a crime if such crime was not related to gambling and if the director's determination that the supplier is otherwise of good character and reputation is approved by a 3-member panel. Requires prospective suppliers of lottery tickets, lottery consulting services, or lottery terminals or equipment having a value of $100,000 or more, or drawing equipment of any value, to provide a verified affidavit as to the ownership of any interest in any operator of a gaming establishment. Requires the executive director of the department of revenue to determine which officers of any company affiliated with the supplier are affiliated with the lottery and must file a current personal financial statement and individual income tax returns from the past 3 years.

Effective June 6, 1985. Amends 24-35-205 IP(1), (1)(a)(IV), (1)(a)(V), (5)(a), (7).

H.B. 1358 -- Lottery - sales agent licensing. Allows the director of the lottery division discretion with respect to licensing decisions in which conviction of a felony or conviction involving fraud is an issue, but requires his decision to be approved or rejected by a panel composed of the chairman of the lottery commission, the executive director of the department of revenue, and the secretary of state.

Effective May 16, 1985. Adds 24-35-206(2)(b)(VI); 24-35-206(4.5). Amends 24-35-206(1), (2)(a)(II), (2)(b)(IV), (2)(b)(V), (3); 24-35-206(4)(b), (4)(f).

Motor Fuel:

S.B. 105 -- Gasohol - extension of tax reduction. Extends to July 1, 1986, the 5¢ excise tax reduction for gasoline which is blended with at least 10% by volume of alcohol derived from agricultural commodities and forest products. Limits such tax reduction to blended gasoline produced from alcohol from a facility holding a valid United States alcohol fuel producers permit or a valid United States distilled spirits permit and having a design production capacity of 5,000,000 gallons or less per year of alcohol. Requires an applicant claiming credit for alcohol produced in a plant not holding a permit to provide proof that such alcohol meets the conditions of the federal "Clean Air Act" and is produced in a facility which qualifies under the federal act. Requires agents of the department of revenue to inspect facilities not holding a permit and audit their financial records. Requires the applicant claiming credit to pay all the expenses of such inspection and to provide proof that all taxes and other fees pertaining to said alcohol have been paid, that a clear chain of evidence exists to trace the alcohol to its source, and that the alcohol has not been commingled with alcohol which does not quality under the federal act.

Effective June 6, 1985. Repeals & reenacts 39-27-102(1)(a)(III).

Motor Vehicle:

Driver Licensing:

S.B. 81 -- Careless driving resulting in serious bodily injury or death. Increases the penalty imposed on a person convicted of careless driving from a class 2 traffic offense to a class 1 traffic offense when the driver of a motor vehicle causes bodily injury or death to another.

Effective July 1, 1985. Amends 42-4-1204(2).

H.B. 1124 -- Traffic offenses - driving while license is denied, suspended, or revoked - introduction of identifying information relating to former convictions of alcohol-related driving offenses. Makes a duly authenticated copy of the record of former convictions and judgments of a court of record for drunk driving offenses sufficient to establish such former convictions and judgments in a trial against a person accused of the offense of driving a motor vehicle while his driver's license or driving privilege is denied, suspended, or revoked. Specifies that identifying photographs and fingerprints that are part of the record of such former convictions and judgments and of his incarceration for those convictions and judgments shall be sufficient to establish the party's identity and may be used as evidence against him in such trial.

Effective March 10, 1985. Amends 42-2-130(1)(f), (1)(g).

H.B. 1164 -- Renewal of permanent driver's license. Provides that a permanent driver's license shall not be renewed if a person has an outstanding judgment entered against him by a county or municipal court for a violation of any statute or ordinance regulating motor vehicles or traffic, excluding parking regulations. Provides that a permanent driver's license shall not be renewed if a person has a bench warrant issued against him by a county court or municipal court for failure to appear to answer for a citation on an alleged violation of any statute or ordinance regulating motor vehicles or traffic, excluding traffic infractions defined by state statute or ordinance and parking regulations. Makes the payment of such fines and costs or forfeitures a condition of renewal of a permanent driver's license. Requires the department of revenue, prior to renewal of such license, to determine if an applicant has any outstanding judgments or warrants entered or issued against him.

Requires persons paying an outstanding judgment or who have a bench warrant entered against them to pay a $30 administrative processing cost in addition to the other penalties. Directs the court to remit 50% of such fee to the department of revenue and to retain the remaining 50%. Requires the executive director of the department of revenue to determine if the fee adequately covers administrative costs and to report to the general assembly concerning suggested changes in the fee. Requires the department of revenue to coordinate the design and implementation of specified forms for use by the courts.

Applies to applications for obtaining or renewing a driver's license on or after January 1, 1986, and only to judgments or warrants issued on or after January 1, 1986.

Effective January 1, 1986. Adds 42-2-116(3). Amends 42-4-1505.5(7); 42-2-116(1)(a).

H.B. 1193 -- Driver's licenses - issuance and renewal of - use of medical advice. Authorizes the department of revenue to seek and receive a written medical opinion from any licensed physician or optometrist for the purpose of determining whether any licensed driver or applicant for a driver's license is capable of operating a motor vehicle. Allows the department to consider a written medical opinion received from the personal physician or optometrist of any licensed driver or applicant. Immunizes physicians and optometrists who provide such information from civil or criminal liability if their actions are not willful or wanton. Requires the department to use any information received from a physician or optometrist in a confidential manner and solely in making decisions on the individual's qualifications as a driver. Authorizes the department to use the written medical opinions in the adoption of rules concerning medical criteria for driver licensing.

Effective June 6, 1985. Adds 42-2-110.5.

H.B. 1241 -- Anatomical gift cards. Requires the state department of revenue to place anatomical gift cards on the back of driver's licenses and identification cards. Specifies the form of the anatomical gift cards and the information required thereon. Allows the donor of an anatomical gift to revoke the gift by crossing off his signature on the card.

Effective January 1, 1986. Repeals 12-34-105(1)(b). Adds 12-34-105(5); 12-34-107(4). Amends 42-2-106(5).

Motor Vehicles:

S.B. 80 -- Identification of motor vehicles at port of entry weigh stations. Changes the marking requirements on certain vehicles which pass through port of entry weigh stations by requiring the markings to include the name or company logo of the owner or operator and eliminating the address and tare weight marking requirements.

Effective May 31, 1985. Amends 42-8-105(6).

S.B. 104 -- Commercial vehicles - safety standards. Changes the definition of "commercial vehicle" and requires the department of public safety to adopt safety standards which include the United States department of transportation rules relating to the transportation of hazardous materials. Upgrades the penalty for violations of the rules from a class A traffic infraction to a misdemeanor. Authorizes port of entry personnel to direct the disposition of motor vehicles transporting hazardous materials and to enforce the safety standards adopted by the department of public safety. Increases the penalty assessed for violations of the standards adopted for commercial vehicles and for violations of the provisions relating to the transportation of hazardous materials.

Effective July 1, 1985. Repeals & reenacts 42-4-234. Amends 40-2.1-105(1); 42-8-104(2); 42-7-510(1); 42-4-1501(3)(a)(I.1)(A).

S.B. 115 -- Longer vehicle combination. Extends existing authorization for the operation of longer vehicle combinations over selected segments of state highways to a truck and single trailer combination having an overall length of not more than 85 feet, the truck of which is not more than 35 feet long and the trailer of which is not more than 40 feet long.

Effective April 24, 1985. Adds 42-4-404.5(2)(d).

S.B. 157 -- Oversize and overweight permitted vehicles - penalties. Increases the penalties for vehicles in violation of an overweight or oversize permit. Sets the penalty for any person who fails to have a required escort vehicle at $250.

Effective July 1, 1985. Adds 42-4-1501(3)(a)(III). Amends 42-4-1501(3)(a)(I.1)(A).

H.B. 1234 — Fire trucks - regulation of sale. Exempts any person engaged in the sale of a fire truck from the definition of "motor vehicle dealer". Allows any person holding a manufacturer's, distributor's, factory branch's, or distributor branch's license to sell fire trucks.

Effective June 2, 1985. Adds 12-6-102(9.5); 12-6-102(13)(e). Amends 12-6-108(1)(d).

H.B. 1291 -- Annual registration fee - metro vehicles. Changes the definition of "metro vehicle" so it applies only to a truck having an empty weight of between 10,000 and 16,000 pounds which is operated not more than 25 miles beyond the boundaries of a city, city and county, or incorporated town. Eliminates the 5 established registration fees for metro vehicles which were based on designated ranges of weight and sets the amount of the annual registration fee at $143 plus $2.31 per 100 pounds of empty weight exceeding 10,000 pounds.

Effective January 1, 1986. Amends 42-3-123(12)(a), (12)(b), IP(13), IP(14)(a).

Sales and Use Taxes:

H.B. 1007 -- Sales and use taxes - uniform provisions - appropriation. Exempts from the local sales tax of both home rule and statutory entities building and construction materials if such materials are subject to use tax, and provides a credit against sales tax on sales of tangible personal property at retail or sales of services when a sales or use tax has been previously paid. Requires home rule entities to conform their collection procedures to state law with regard to statutes of limitation, penalties, interests, and bonds. On and after July 1, 1985, requires a standard form for reporting home rule and statutory municipal sales and use taxes.

Establishes a deficiency dispute resolution procedure which includes a remedy when the taxpayer has paid the disputed tax but to the wrong jurisdiction. Requires home rule entities to provide boundary maps upon which a vendor may rely in determining whether a sales or use tax is collectible.

Eliminates use tax on storage of construction and building materials. Precludes application of the use tax to tangible personal property the sale or use of which has already been subjected to a sales or use ta· by an equivalent local jurisdiction, whether statutor or home rule. Prohibits a home rule municipality from taxing a use or consumption of tangible personal property which occurs more than 3 years after the most recent sale of the prope··y if the property has been significantly used within that period. Limits a home rule municipality's use tax as applied to construction equipment.

On July 1, 1985, establishes a sales and use tax simplification task force to study and made recommendations for standard definitions and regulations of taxable and exempt items and phasing out storage taxes. Abolishes the task force on January 1, 1986.

Appropriates $61,700 and 1.0 FTE to the department of revenue for its costs related to the collection of sales and use tax.

Effective January 1, 1986. Adds 29-2-105(2) to (4); 29-2-106(8), (9); 29-2-106.1; 29-2-106.2; 29-2-109(2) to (7); 29-2-113. Amends 29-2-105(1)(b); 29-2-107(1), (3); 29-2-109 IP(1), (1)(f).

H.B. 1131 -- Sales tax - exemption for preprinted newspaper supplements. Clarifies, for purposes of the sales tax, that the definition of "tangible personal property" does not include preprinted newspaper supplements which become attached to or inserted in and distributed with newspapers.

Effective June 6, 1985. Amends 39-26-102(15).

H.B. 1143 -- Sales tax licenses - issuance and renewal. Increases the duration of a license to engage in the business of selling at retail from one year to 2 years and adjusts renewal requirements accordingly. Specifies that inactive licenses shall not be renewed. Increases the fee for the application for and renewal of such licenses from $2 plus a 50¢ filing fee per one-year period to $16 per 2-year period plus a one-time-only deposit of $50 to be allowed as a credit against Colorado sales tax to be remitted. Waives the requirement of such a deposit for persons who sell only products which are subject to city or county, but no state, sales tax. Requires the proration of fees for such licenses when paid after June 30 in a given year.

Specifies that any person engaged in the business of selling at retail without securing a license therefor commits a class 3 misdemeanor and may also be subject to a civil penalty of $50 per day to a maximum penalty of $1,000. Authorizes persons operating exclusively as wholesalers to acquire licenses to engage in the business of selling at wholesale and set a fee of $16 per 2-year period for each such license. Authorizes persons operating as charitable organizations and persons conducting singular sales events fro a temporary period of time to acquire licenses to engage in the business of selling at retail and sets a fee of $8 for each such license.

Exempts individuals having occasional or isolated sales of tangible personal property from their own private residences, the aggregate dollar amount of which may not exceed $1,000 for any calendar year, from having to obtain a Colorado retail sales tax license. Places additional conditions on obtaining such an exemptions. When necessary for the efficient administration of licensure requirements, allows the executive director of the department of revenue to treat any salesman, representative, peddler, or canvasser as the agent of and jointly responsible for the payment of sales tax with such agent's principal, distributor, supervisor, or employer.

Repeals statutory provisions which required a license for the operation or establishment of a store in Colorado.

Effective January 1, 1986. Repeals 12-49 (entire article); 7-71-101(6). Adds 39-26-103(8), (9). Amends 39-26-103(1), (4); 24-35-101(1)(e); 39-26-114(7)(b)(I).

H.B. 1221 — Countywide sales or use tax - multiple-county municipality excepted from levy. Allows a county to except from the levy of a sales or use tax a municipality which extends into another county when: Those municipalities located entirely within the county agree to lower their tax rates so that the additional county tax will not cause the statutory limit on the combination of state and local sales or use taxes to be exceeded; the imposition of the additional county tax within the municipality to be excepted would cause the statutory limitation to be exceeded; and other counties into which the municipality extends agree to compensate the county for services which it may render to the municipality as a result of revenues derived from the tax levy from which the municipality is excepted.

Effective May 2, 1985. Amends 29-2-103.

Severance Tax:

H.B. 1126 -- Severance tax - withholding of income from carbon dioxide or oil and gas. Allows a 2%, rather than a 3%, withholding of income from interest earned from any carbon dioxide or oil and gas produced in Colorado.

Effective January 1, 1986. Repeals & reenacts 39-29-111(1).

H.B. 1196 -- Severance tax - definition of oil and gas gross income. Redefines gross income for oil and gas severance tax purposes as the net amount realized by the taxpayer for sale of oil and gas, whether such sale occurs at the wellhead or after transportation, manufacturing, and processing. Requires that gross income be determined by reference to comparable arms-length sales when the sale is between related parties and the sales price is below market value.

Effective July 1, 1985. Repeals & reenacts 39-29-102(3)(a).

COLLECTIONS, REFUNDS & ADMINISTRATIVE COSTS

24-35-101 *Functions of department of revenue.* (1) there is hereby created the department of revenue, the functions of which are the collection of taxes levied and license fees imposed.

TOTAL COLLECTIONS AND COST OF ADMINISTRATION

Fiscal Years Ended June 30, 1950-1985

Fiscal Year	Collections	Administration	Cost as Percent of Collections
1985	$2,724,137,001	$47,429,124 1/	1.74
1984	$2,558,429,143	$39,681,563 1/	1.55
1983	$2,171,210,764	$36,450,113 1/	1.68
1982	$2,105,334,789	$34,108,900 1/	1.62
1981	$1,828,648,990	$31,519,225 1/	1.72
1980	$1,784,397,422	$28,626,742 1/	1.60
1979	$1,638,174,767	$26,032,899 1/	1.59
1978	$1,411,263,900	$23,960,846 1/	1.70
1977	$1,224,978,639	$23,614,713	1.93
1976	$1,090,868,629	$21,649,615	1.98
1975	$ 958,351,779	$20,482,654	2.14
1974	$ 854,391,541	$18,118,832	2.12
1973	$ 737,573,301	$14,960,980	2.03
1972	$ 652,525,833	$13,742,165	2.11
1971	$ 559,220,247	$12,641,268	2.26
1970	$ 504,987,630	$10,979,785	2.17
1969	$ 438,133,000	$ 9,782,513	2.23
1968	$ 388,073,705	$ 8,488,615	2.19
1967	$ 361,608,819	$ 7,568,569	2.09
1966	$ 341,131,698	$ 7,042,097	2.06
1965	$ 275,029,851	$ 6,634,689	2.41
1964	$ 256,418,095	$ 6,941,906	2.71
1963	$ 239,711,673	$ 6,845,695	2.86
1962	$ 235,636,762	$ 6,281,795	2.67
1961	$ 214,163,195	$ 5,803,916	2.71
1960	$ 185,723,899	$ 4,921,027	2.65
1959	$ 170,843,917	$ 4,177,351	2.44
1958	$ 154,632,934	$ 3,810,035	2.46
1957	$ 142,819,603	$ 3,422,163	2.40
1956	$ 135,025,686	$ 3,034,445	2.24
1955	$ 122,387,571	$ 2,774,717	2.26
1954	$ 107,284,438	$ 2,332,227	2.17
1953	$ 103,692,083	$ 2,017,181	1.95
1952	$ 99,338,309	$ 1,815,794	1.83
1951	$ 94,338,110	$ 1,678,758	1.78
1950	$ 84,845,575	$ 1,559,930	1.83

1/ Excludes county clerk fees. Prior to 1978, these fees were part of the Department of Revenue cost of administration.

COLLECTIONS BY SOURCE

Source	Fiscal Years Ended June 30 1984	1985	Percent of 1985 Total Collections	Percentage Change In Collections
TAXES:				
Property:				
Motor Vehicle Specific Ownership "A"	$ 6,097,115.38	$ 7,341,532.13	0.27	+20.41
Sales, Use, Excise & Gross Receipts:				
Alcoholic Beverage	$ 24,901,542.21	$ 24,840,964.27		
Cigarette Tax	47,901,681.19	52,818,999.37		
General Sales	614,845,295.79	666,820,621.85		
.5% Emergency Fund Sales & Use Tax	107,651,969.92	21,481,533.07		
Gasohol	8,535,208.32	15,778,262.12		
Motor Fuel	158,170,338.97	147,682,768.49		
Special Fuel	25,276,090.64	26,394,120.18		
Use Tax	68,144,673.31	73,834,329.28		
Litter Assessment	26.40	290.00		
Tourism Promotion	2,867,950.69	3,304,284.69		
Subtotal	$1,058,294,777.44	$1,032,956,173.32	37.92	- 2.39
Income Tax:				
Estimated	$ 182,979,299.52	$ 206,826,213.82		
Cash	112,334,797.42	141,599,759.39		
Withholding	869,187,519.72	974,932,111.08		
Subtotal	$1,164,501,616.66	$1,323,358,084.29	48.58	+13.64
Estate, Inheritance, and Gift Taxes:				
Estate Tax	$ 10,473,747.76	$ 14,134,284.11		
Inheritance Tax	587,607.52	110,085.22		
Inheritance Filing Fee	227,270.30	123,821.15		
Gift Tax	11,177.84	1,670.77		
Subtotal	$ 11,299,803.42	$ 14,369,861.25	0.53	+27.17
Severance Taxes:				
Estimated Tax and Withholding	$ 31,286,347.54	$ 29,775,624.90	1.09	- 4.83
LICENSES, PERMITS AND FEES:				
Motor Vehicle:				
Gross Ton Mile Tax	$ 29,065,647.31	$ 30,808,000.16		
Motor Vehicle Licenses	28,633,112.10	29,182,905.87		
Safety Inspections	200.00	.00		
Emissions	3,079,657.35	3,555,451.39		
Title Fees	32,592.25	47.50		
Depot Tags	4.00	.00		
Subtotal	$ 60,811,213.01	$ 63,546,404.92	2.33	+ 4.50
Motor Vehicle Operators:				
Operators and Chauffeurs Licenses	$ 4,544,428.21	$ 5,645,854.96	0.21	+24.24

COLLECTIONS BY SOURCE
(continued)

Source	Fiscal Years Ended June 30 1984	1985	Percent Of 1985 Total Collections	Percentage Change In Collections
Regulatory and Business:				
Bedding Inspection Fees	$ 31,190.78	$ 28,513.01		
Boiler Inspection Fees	436,499.75	428,853.38		
Cigarette Licenses	577.50	662.50		
Commercial Driving Instructor Licenses	595.00	1,020.00		
Commercial Driving School Licenses	650.00	750.00		
Fluid Milk Sanitation Licenses	200.00	200.00		
Gambling Equipment Vendor's License	38,000.00	.00		
Gambling Event Permits	140,600.00	.00		
Hospital and Nursing Home Licenses	11,350.00	14,285.00		
Liquor Licenses	485,548.21	505,225.51		
Liquor Licenses - 85% City	1,459,234.96	1,502,351.63		
Liquor Licenses - 85% County	411,628.89	378,536.83		
Motor Vehicle Dealers and Salesman Licenses	752,010.72	640,005.01		
Motor Vehicle Manufacturers Licenses	72,920.00	80,620.00		
Oil and Gas Conservation Levy	758,276.89	197,156.11		
Overwide Trailer Permits	5.00	.00		
Pet Shop and Kennel Licenses	7,371.65	5,600.00		
Plumber Inspection Fees	(401.30)	.00		
Produce Licenses	149,243.81	168,118.50		
Psittacine Bird License Fees	1,770.00	2,045.00		
Public Utilities Motor Carrier Fees	202,336.00	240,769.10		
PUC Utility Supervision	2,339,138.72	3,384,664.13		
Restaurant License and Inspection Fees	226,417.44	222,847.56		
Special Fuel Distributors License	505.00	660.00		
Special Fuel Permits	104,695.20	99,220.61		
Store Licenses	766,786.90	821,369.50		
Trade Names	.00	220.00		
Subtotal	$ 8,397,146.12	$ 8,723,693.38	0.32	+ 3.89
OTHER RECEIPTS:				
Regional Transportation District Sales Tax	$ 74,160,359.10	$ 80,084,468.30		
City Sales Tax	70,531,653.86	78,789,015.58		
County Sales Tax	59,749,096.18	65,177,600.20		
Motor Vehicle Financial Responsibility	74,209.00	96,485.00		
Motor Vehicle Penalty Assessments	2,438,577.65	2,433,058.99		
Order of Reinstatement	513,571.19	573,895.52		
Revenue Department Services	1,921,254.46	2,741,209.08		
Sales of Equipment, Books	13,852.00	9,775.75		
Other Miscellaneous Receipts	3,794,121.48	8,514,263.28		
Subtotal	$ 213,196,694.92	$ 238,419,771.70	8.75	+11.83
GRAND TOTAL OF GROSS COLLECTIONS	$2,558,429,142.70	$2,724,137,000.85	100.00	+ 6.48

REFUNDS AND NET COLLECTIONS BY SOURCE

Fiscal Year Ended June 30, 1985

Taxes	Gross Collections	Refunds	Net Collections
Property:			
Motor Vehicle Specific Ownership 'A'	$ 7,341,532.13	$ 4,323,561.78 1/	$ 3,017,970.35
Sales, Use, Excise and Gross Receipts:			
Alcoholic Beverages	$ 24,840,964.27	$ 1,484.84	$ 24,839,479.43
Cigarette Tax	52,818,999.37	17,544,221.37 2/	35,274,778.00
General Sales	666,820,621.85	1,746,408.70	665,074,213.15
.5% Emergency Fund Sales & Use Tax	21,481,533.07	.00	21,481,533.07
Gasohol	15,778,262.12	.00	15,778,262.12
Motor Fuel	147,682,768.40	3,225,570.91	144,457,197.58
Special Fuel	26,394,120.18	10,557.78	26,383,562.40
Use Tax	73,834,329.28	1,185,475.17	72,648,854.11
Litter Assessment	290.00	.00	290.00
Tourism Promotion	3,304,284.69	25,760.12	3,278,524.57
Subtotal	$1,032,956,173.32	$ 23,739,478.89	$1,009,216,694.43
Income Tax:	$1,323,358,084.29	$313,057,828.48	$1,010,300,255.81
Estate Tax:	$ 14,369,861.25	$ 339,143.03	$ 14,030,718.22
Severance Taxes:	$ 29,775,624.90	$ 5,951,129.73	$ 23,824,495.17
Licenses, Permits and Fees:			
Motor Vehicle			
Gross Ton Mile	$ 30,808,000.16	$ 539,624.75	$ 30,268,375.41
Vehicle Licenses	29,182,905.87	(157.98)	29,183,063.85
Emissions and Safety Inspections	3,555,451.39	553.50	3,554,897.89
All Other	47.50	.00	47.50
Subtotal	$ 63,546,404.92	$ 540,020.27	$ 63,006,384.65
Motor Vehicle Operators:	$ 5,645,854.96	$ 218.00	$ 5,645,636.96
Regulatory and Business:	$ 8,723,693.38	$ 79,911.39	$ 8,643,781.99
Other Receipts:			
Regional Transportation District Sales Tax	$ 80,084,468.30	$ 80,283,959.22 1/	$(199,490.92)
City Sales Taxes	78,789,015.58	77,850,589.15 1/	938,426.43
County Sales Taxes	65,177,600.20	65,211,797.27 1/	(34,197.07)
All Other	14,368,687.62	2,979,669.04	11,389,018.58
Subtotal	$ 238,419,771.70	$226,326,014.68	$ 12,093,757.02
TOTAL	$2,724,137,000.85	$574,357,306.25	$2,149,779,694.60

1/ Reflects amounts apportioned during the fiscal year to cities, counties and the Regional Transportation District as applicable.

2/ Includes $16,996,389.48 distributed to cities and counties.

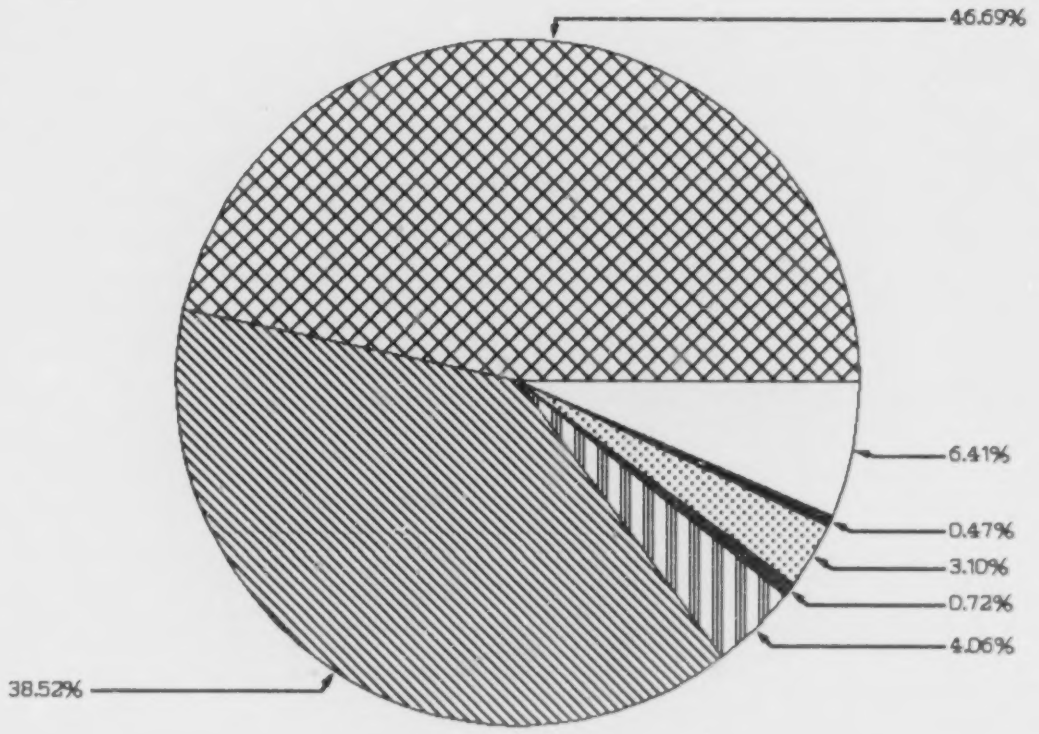
GROSS COLLECTIONS AND COST OF ADMINISTRATION
BY FUND AND BY TAX SOURCE

Fiscal Year Ended June 30, 1985

Tax Source 1/	Gross Collections	Cost of Administration	Cost of Percent of Collections
General Fund:			
Alcoholic Beverages 2/	$ 27,227,078.24	$ 900,141.38	3.31
Sales, Use and Cigarette 2/ 3/	818,260,430.76	8,039,494.74	0.98
Income Tax	1,323,358,084.29	11,314,117.54	0.85
Estate Tax 2/	14,369,861.25	149,978.11	1.04
Regulatory and Business Licenses, Permits and Fees	6,025,877.23	517,509.16	8.59
Other Receipts	1,263,079.84	24,691.73	1.95
Total General Fund	$2,190,504,411.61	$20,945,932.66	0.96
Highway Users Fund:			
Mileage and Fuel Taxes 4/	$ 221,328,265.21	$ 1,419,746.49	0.64
Motor Vehicle Registrations 5/	37,087,983.25	1,747,272.59	4.71
Operators Licenses and Control 6/	8,726,625.72	11,731,611.90	134.43
All Other Motor Vehicle 7/	2,784,186.12	424,911.81	15.26
Ports of Entry 8/	.00	4,287,844.22	-
Total Highway Users Tax Fund 9/	$ 269,927,060.30	$19,611,387.01	7.27
Other Collections:			
Special Funds 10/	$ 9,878,819.96	$ 6,761,229.87	68.44
Severance Taxes 11/	29,775,624.90	110,574.24	0.37
City, County and Regional Transportation District Sales Taxes 12/	224,051,084.08	.00	-
Total Other Collections	$ 263,705,528.94	$ 6,871,804.11	2.61
Grand Total	$2,724,137,000.85	$47,429,123.78	1.74

1/ Taxes listed include related licenses, fees, etc.
2/ Does not reflect cash flow through Old Age Pension Fund.
3/ Does not reflect sales tax transfer to Highway Users Tax Fund of $51,657,758.86.
4/ Includes gross ton mile, gasoline and special fuel taxes.
5/ Includes vehicle registrations and licenses, and specific ownership 'A' tax.
6/ Includes drivers' licenses, driving instructors and school licenses, driver improvement, accident records, financial responsibility, driver hearings and motor vehicle enforcement and master file records.
7/ Includes penalty assessments and miscellaneous collections.
8/ Collections at Ports of Entry are included in mileage and fuel tax amounts.
9/ Does not relect sales tax transfer to Highway Users Tax Fund or related costs.
10/ Includes motor vehicle emissions and inspections, motor vehicle dealers administration, traffic safety, distributive data processing titles and ownership tax.
11/ Administrative costs are General Fund expenditures.
12/ Administrative costs are included in General Fund - Sales, use and cigarette and tourism costs.

FY 85 NET GENERAL FUND REVENUE ADMINISTERED BY REVENUE DEPT.



- Individual Income Tax
- Sales and Use Tax
- Corporate Income Tax
- Estate Tax
- Cigarette and Liquor Tax
- Miscellaneous Collections
- Not Collected by Department of Revenue

ADMINISTRATIVE EXPENDITURES BY PURPOSE

Fiscal Year Ended June 30, 1985

Personal Services	$36,801,441
Operating	7,388,071
Total	$44,189,512
Capital Outlay	3,239,612
TOTAL ADMINISTRATIVE EXPENSES	$47,429,124 1/

1/ Includes federal funds in the amount of $31,951.

NUMBER OF AUDITS, ASSESSMENTS AND REFUNDS

Fiscal Year Ended June 30, 1985

Tax Section	Number of Annual Audits [1]	Assessments	Refunds	Net
Field Audits [2]	15,671 [3]	$50,985,567	$ 3,841,226	$ 47,144,341
Office Audits	20,800 [3]	8,476,521	6,614	8,469,907
Taxpayer Service: Income Tax	23,328	1,060,642	22,561,889	(21,501,243)
Sales, Use Withholding and Cigarette Tax	4,026	38,346	12,600,589	(12,562,246)
Mileage & Fuel Tax	2,341	468,029	207,628 [4]	260,401
Severance Tax	110	674	189,259	(188,585)
GRAND TOTALS	66,276	$61,029,779	$39,407,205	$ 21,622,575

1/ For statistical purposes, audits of taxpayers' records for varying periods of time are annualized. Income tax: 1 return = 1 annual audit; all others: 12 monthly or 4 quarterly returns = 1 annual audit.

2/ Corporate audits and general audits merged as of July 1, 1977 to form Field Audits. Figures shown are the combined figures of these former two sections.

3/ Includes audits of income, sales, use, ton mile, motor and special fuel, withholding, local sales, and other miscellaneous taxes and fees.

4/ Does not include refunds for off-highway use totaling $2,905,135 or bond refunds totaling $98,885.

ALCOHOLIC BEVERAGE

12-46-110 *Fees and taxes - allocation.* All state license fees and taxes provided for by this article shall be paid to the state licensing authority.

STATE OF COLORADO
DEPARTMENT OF REVENUE

MONTHLY REPORT OF EXCISE TAX FOR MALT, VINOUS AND SPIRITUOUS LIQUOR, AND 3.2% BEER

DO NOT WRITE IN THIS SPACE

SEND TO:

DEPARTMENT
OF REVENUE
STATE CAPITOL
ANNEX
1375 SHERMAN
STREET
DENVER, COLO.
80261

INSTRUCTIONS

FILL OUT FORM DRL 1511 "MONTHLY SUMMARY OF TAXABLE TRANSACTIONS." THEN TAKE THE TOTALS FROM THAT FORM AND ENTER THEM ONTO THIS FORM IN SPACES BELOW. ON LINE 5, ENTER TOTAL AMOUNT DUE WITH THIS REPORT.

RETURN THIS COPY

USE ACCOUNT NUMBER FOR ALL REFERENCE	LIABILITY INFORMATION COUNTY	CITY	INDUST	TYPE	LIABILITY DATE	PERIOD COVERED MO	YR	DUE DATE MO	DAY	YR

1. SPIRITUOUS LIQUOR (ENTER TOTALS FROM FORM DRL 1511) (69-1)

A.	TOTAL LITERS @ .6026	(7)	$
B.	PENALTY 10%	(1)	$
C.	INTEREST 1%	(11)	$
D.	SUB-TOTAL		$
E.	LESS: TAX CREDITS	(2)	$
F.	NET TAX DUE	(8-18)	$

2. VINOUS LIQUOR (ENTER TOTALS FROM FORM DRL 1511) (70-1)

A.	TOTAL LITERS @ .0733	(7)	$
B.	PENALTY 10%	(1)	$
C.	INTEREST 1%	(11)	$
D.	SUB-TOTAL		$
E.	LESS: TAX CREDITS	(2)	$
F.	NET TAX DUE	(8-18)	$

3. 3.2% BEER (ENTER TOTALS FROM FORM DRL 1511) (42-1)

A.	TOTAL GALLONS @ 8¢	(7)	$
B.	PENALTY 10%	(1)	$
C.	INTEREST 1%	(11)	$
D.	SUB-TOTAL		$
E.	LESS: TAX CREDITS	(2)	$
F.	NET TAX DUE	(8-18)	$

4. MALT LIQUOR (ENTER TOTALS FROM FORM DRL 1511) (56-1)

A.	TOTAL GALLONS @ 8¢	(7)	$
B.	PENALTY 10%	(1)	$
C.	INTEREST 1%	(11)	$
D.	SUB-TOTAL		$
E.	LESS: TAX CREDITS	(2)	$
F.	NET TAX DUE	(8-18)	$

5. TOTAL AMOUNT REMITTED WITH THIS REPORT (TOTAL ALL "F" LINES) ⟶ $

MAKE CHECKS OR MONEY ORDERS PAYABLE TO THE COLORADO DEPARTMENT OF REVENUE

I HEREBY CERTIFY UNDER PENALTY OF PERJURY THAT THE STATEMENTS MADE HEREIN, AND ON SUPPORTING DOCUMENTS ARE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.

NAME OF BUSINESS | SIGNATURE OF AGENT OR OFFICER | TITLE | DATE

BEER, WINE AND SPIRITUOUS LIQUOR TAX RATES

Beer	8¢ per gallon
Wine	7.33¢ per liter
Wine Manufactured by a Limited Winery	.7¢ per liter
Spirituous Liquors	60.26¢ per liter

COMPARISON OF RECEIPTS AND REFUNDS

Fiscal Years Ended June 30, 1983 - 1985

Gross Receipts:	1983	1984	1985
License Fees	$ 390,495.00	$ 349,843.19	$ 342,059.99
3.2% Beer Tax	1,200,248.53	1,117,716.91	1,119,471.63
Repeal Beer Tax	5,576,880.35	5,689,490.64	5,734,202.18
Wine	2,356,358.95	2,448,959.23	2,615,591.28
Spirituous Liquors Tax	15,361,303.59	15,645,375.43	15,370,214.34
85% Liquor Licenses from Local Government	1,724,447.20	1,847,691.35	1,847,727.83
Total Receipts	$26,609,733.62	$27,099,076.75	$27,029,267.25
Less Refunds:			
Licenses	$ 7,331.25	$ 3,925.00	$ 5,817.00
3.2% Beer Tax	710.00	145.00	315.00
Total Refunds	$ 8,041.25	$ 4,070.00	$ 6,132.00
NET RECEIPTS	$26,601,692.37	$27,095,006.75	$27,023,135.25
Summary of Net Receipts:			
Receipts from Taxes	$24,494,791.42	$24,901,542.21	$24,839,479.43
Receipts from License Fees and Miscellaneous Income	2,106,900.95	2,193,464.54	2,183,655.82
TOTAL	$26,601,692.37	$27,095,006.75	$27,023,135.25

LIQUOR TAX STATISTICAL SUMMARY

Fiscal Year Ended June 30, 1985

RECEIPTS FROM LICENSE FEES			
3.2% Retail Beer		$ 58,477.49	
3.2% Wholesale Beer		6,700.00	
3.2% Beer Manufacturer		100.00	
3.2% Beer, Special Events		4,480.00	
3.2% Beer Nonresident Manufacturer		550.00	
Liquor Store Retail		66,700.00	
Drug Store Retail		2,475.00	
Hotel and Restaurant - Beer and Wine		6,650.00	
Hotel and Restaurant - Beer, Wine & Spirituous		63,125.00	
Club License - Malt, Vinous & Spirituous		6,700.00	
Dining Car		5,000.00	
Brewery (Beer)		500.00	
Winery		2,000.00	
Distillery		.00	
Wholesale Liquor		34,500.00	
Wholesale Repeal Beer		17,000.00	
Importer		11,300.00	
Beer, Wine, Liquor, Special Events		17,175.00	
Tavern License		36,300.00	
Performing Arts		475.00	
Racetrack		.00	
Nonresident Manufacturer, Repeal Beer		1,250.00	
Optional Premises		602.50	
85% Liquor Licenses from Local Government		1,847,727.83	
		$2,189,787.82	
Less Adjustments: Liquor, Wine and Spirits Licenses		5,817.00	
Less Adjustments: Beer Licenses		315.00	
Total			$2,183,655.82
RECEIPTS FROM EXCISE TAX			
3.2% Beer Tax	$ 1,119,471.63		
Less Refunds	.00	$ 1,119,471.63	
Intoxicating Liquor Tax		23,720,007.80	
Total			$24,839,479.43
TOTAL RECEIPTS			$27,023,135.25

TAXABLE GALLONS OF BEER, WINE AND SPIRITUOUS LIQUORS

Fiscal Years Ended June 30, 1972 - 1985

Year	Beer	Wine	Spirituous Liquors
1985	85,670,923	9,432,429	6,738,480
1984	85,090,094	8,826,971	6,859,477
1983	84,714,111	8,493,205	6,734,930
1982	87,822,763	8,249,348	7,016,840
1981	81,454,493	8,132,712	7,151,459
1980	77,806,291	7,963,572	7,071,349
1979	77,163,455	7,992,055	7,444,929
1978	70,425,277	6,751,745	6,746,759
1977	66,868,827	5,667,922	5,847,503
1976	63,318,591	5,885,129	6,511,700
1975	62,348,411	5,161,715	6,026,457
1974	57,152,047	5,061,468	5,765,056
1973	51,866,492	4,817,222	5,606,520
1972	43,480,336	4,036,111	5,351,590

LIQUOR LICENSES IN FORCE

TYPE ISSUED	FISCAL YEAR 1985
Hotel and Restaurant	2,486
Tavern	1,454
Retail Drug Stores	87
Retail Liquor Stores	1,333
Retail Beer and Wine	244
Retail Clubs	247
Retail Arts	16
Retail Race Tracks	6
Retail Public Transportation	23
Beer, Wine, Spirituous, Special Events	946
3.2% Beer Special Events	762
Importers	247
Retail 3.2% Beer	2,335
Beer Manufacturer's License (3.2% included)	4
Limited Wineries	2
Wholesale Liquor	58
Wholesale Repeal Beer	53
Wholesale 3.2% Beer	60
TOTAL LICENSES	10,363

TOTAL NUMBER OF STATE LIQUOR LICENSES ISSUED BY COUNTY

County	Calendar Year 1980	1981	1982	1983	1984
Adams	370	436	438	481	502
Alamosa	45	30	53	49	55
Arapahoe	432	504	518	572	592
Archuleta	33	23	37	44	41
Baca	11	9	11	12	11
Bent	17	11	16	21	20
Boulder	304	354	367	408	433
Chaffee	79	46	75	77	77
Cheyenne	10	9	11	12	17
Clear Creek	56	47	66	64	69
Conejos	29	25	31	30	30
Costilla	21	16	24	26	26
Crowley	13	5	11	7	8
Custer	10	7	10	17	15
Delta	51	58	64	76	76
Denver	1,065	1,133	1,102	1,134	1,191
Dolores	11	9	8	13	15
Douglas	45	43	67	79	73
Eagle	127	124	148	167	167
Elbert	10	8	15	15	15
El Paso	587	610	612	659	702
Fremont	106	104	104	111	119
Garfield	103	86	124	137	146
Gilpin	20	22	26	31	26
Grand	100	83	115	127	131
Gunnison	90	67	93	117	109
Hinsdale	14	11	11	13	15
Huerfano	42	51	49	50	60
Jackson	20	12	21	20	21
Jefferson	493	587	593	649	673
Kiowa	4	3	7	8	8
Kit Carson	29	16	27	29	27
Lake	41	28	44	41	41
La Plata	120	106	136	152	147
Larimer	358	383	379	394	410
Las Animas	90	94	91	82	91
Lincoln	23	10	21	23	21
Logan	49	55	52	53	64
Mesa	187	213	219	233	239
Mineral	14	14	15	14	18
Moffat	41	35	48	47	52
Montezuma	53	37	56	73	49
Montrose	73	47	83	77	84
Morgan	75	73	76	78	76
Otero	69	71	70	77	68
Ouray	19	15	22	26	29
Park	43	29	46	46	51
Phillips	10	10	16	13	14
Pitkin	113	119	131	139	138
Prowers	43	51	49	51	49
Pueblo	358	390	383	388	400
Rio Blanco	27	20	30	34	36
Rio Grande	38	27	45	48	60
Routt	88	67	95	108	107
Saguache	29	20	32	33	34
San Juan	14	13	15	21	24
San Miguel	36	27	33	39	39
Sedgwick	13	10	15	17	15
Summit	113	123	155	163	165
Teller	55	42	53	62	60
Washington	16	12	21	19	13
Weld	260	312	305	299	308
Yuma	30	36	33	34	34
STATE TOTALS	6,845 1/	7,038 2/	7,623 3/	8,139 4/	8,406 5/

1/ In addition to this figure, 647 Special Event Liquor Licenses and 367 Special Event 3.2% Beer Licenses were issued in 1980.
2/ In addition to this figure, 654 Special Event Liquor Licenses and 471 Special Event 3.2% Beer Licenses were issued in 1981.
3/ In addition to this figure, 724 Special Event Liquor Licenses and 530 Special Event 3.2% Beer Licenses were issued in 1982.
4/ In addition to this figure, 804 Special Event Liquor Licenses and 660 Special Event 3.2% Beer Licenses were issued in 1983.
5/ In addition to this figure, 946 Special Event Liquor Licenses and 762 Special Event 3.2% Beer Licenses were issued in 1984.

VIOLATIONS OF THE LIQUOR CODE AND 3.2% BEER ACT

Fiscal Years Ended June 30, 1983 - 1985

ACTIONS	1983	1984	1985
State Administrative Hearings	36	38	60
State Revocations	1	7	4
State Suspensions	13	20	20
State Denials	2	4	11
Court Cases	44	28	41
License Surrenders	0	0	15
Local Hearings	44	42	21
TOTAL	140	139	172

CIGARETTE TAX

39-28-103 *tax levied.* There is levied and shall be collected and paid to the department a tax upon the sale of cigarettes by wholesalers of five mills on each cigarette.

DR 221 (REV. 12/79)

COLORADO CIGARETTE TAX RETURN

DO NOT WRITE IN THIS SPACE

SEND TO: COLORADO DEPARTMENT OF REVENUE STATE CAPITOL ANNEX
1375 SHERMAN STREET
DENVER, COLO. 80261
(303) 839-3761

SHOW BELOW CHANGE OF OWNERSHIP, NAME AND/OR ADDRESS

RECEIVED

RETURN THIS COPY

IMPORTANT: FAILURE TO COMPLY WITH THE REPORTING AND OTHER REQUIREMENTS OF TITLE 39, SESSION LAWS OF COLORADO 1973 IS A VIOLATION SUBJECTING THE VIOLATOR TO THE PENALTIES PRESCRIBED.

Use ACCOUNT NUMBER for All References	LIABILITY INFORMATION					A C T	PERIOD Covered			DUE Date		
	Cnty	City	Indust.	Type	Liab. Date		Mo.	Mo.	Yr.	Mo.	Day	Yr.

MAKE REMITTANCE PAYABLE TO:
COLORADO DEPT. of REVENUE

SS No. 1 _____ SS No. 2 _____ *FEIN _____

* *If Federal Employers Identification Number (FEIN) is pre-printed in the above space, please check your records to see if you have the same number. If you have a different number, correct the one above so that it corresponds with your records. If no number appears in the above space, please fill in with the FEIN you have on your records.*

FOR REPORT PERIOD: Report all quantities in Packages)	COLUMN A Total Pkgs. Cigarettes Stamped	COLUMN B Total Pkgs Cigarettes Unstamped	COLUMN C Number of Meter Units X 10	COLUMN D Number of Decal Stamps	COLUMN E Number of Fuson Stamps
1. Beginning inventory					
2. Purchased					
3. TOTAL					
4. Less: Ending inventory					
5. Total for period					

6. DIFFERENCE (Line 5 ... Column B less Column C less Column D less Column E) _____

AMOUNT OF TAX:

		Code	
7. Lines 5, Column C, x 10¢	$		
8. Less: Wholesaler's 4% Discount	$		
9. Net tax by meter		(07)	$
10. Line 5, Column D, x 10¢	$		
11. Less: Wholesaler's 4% Discount	$		
12. Net Tax By Decal Stamps		(05)	$
13. Line 5, Column E, x 10¢	$		
14. Less: Wholesaler's 4% Discount	$		
15. Net Tax By Fuson Stamps		(05)	$
16. TOTAL - Net Tax Used For Period			$

ADDITIONAL INFORMATION REQUIRED:

Colorado Meter Serial No.(s) _____ _____

Ascending Register Reading -Ending _____ _____
-Beginning _____ _____

Descending Register Reading -Ending _____ _____
-Beginning _____ _____

Number of packages sold without Colorado Stamp (Interstate, Government or Licensed Wholesalers) _____

Number of packages returned to manufacturer unsalable and reported for tax credit onForm DR-227A _____

I hereby certify, under penalty of perjury, in the second degree that the statements made herein are, to the best of my knowledge, true and correct.

55

Name of Business or Taxpayer _____ Agent or Officer _____ Title _____ Date _____

CIGARETTE TAX

Fiscal Years Ended June 30, 1974 - 1985

Year	Gross Amount	Wholesaler's Discount	Gross Collections	Refunds	Net Collections
1985 3/	$55,019,791	$2,200,792	$52,818,999	$625,113	$52,193,886
1984 1/	$49,897,584	$1,995,903	$47,901,681	$355,272	$47,546,409
1983 2/	$38,483,972	$1,539,359	$36,944,613	$313,907	$36,630,706
1982 2/	$38,964,058	$1,558,562	$37,405,496	$247,297	$37,158,199
1981 2/	$38,955,256	$1,558,210	$37,397,046	$287,320	$37,109,726
1980 2/	$36,563,723	$1,462,549	$35,101,174	$242,228	$34,858,946
1979 2/	$35,359,658	$1,414,386	$33,945,272	$241,498	$33,703,774
1978 3/	$51,027,005	$2,041,080	$48,985,925	$259,454	$48,726,471
1977 2/	$34,238,753	$1,369,550	$32,869,203	$135,287	$32,733,916
1976 2/	$33,955,476	$1,358,219	$32,597,257	$103,346	$32,493,911
1975 2/	$32,826,988	$1,313,079	$31,513,909	$112,063	$31,401,846
1974 2/	$32,435,314	$1,297,413	$31,137,901	$ 68,529	$31,069,372

DISTRIBUTION OF NET CIGARETTE TAX COLLECTIONS

Fiscal Years Ended June 30, 1974 - 1985

Year	Cities' and Counties' Shares 4/	Percentage Change From Prior Year	State's Share	Percentage Change From Prior Year
1985	$16,996,389	- 3.69	$35,197,497	+17.72
1984	$17,648,342	- 0.62	$29,898,067	+58.42
1983	$17,757,664	- 1.15	$18,873,042	- 1.68
1982	$17,964,475	+ 1.54	$19,193,724	- 1.16
1981	$17,692,653	+ 4.56	$19,417,073	+ 8.25
1980	$16,921,047	+ 4.45	$17,937,900	+ 2.48
1979	$16,200,081	+ 0.43	$17,503,692	-46.30
1978	$16,130,826	+ 3.64	$32,595,645	+89.83
1977	$15,563,552	- 0.15	$17,170,363	+ 1.56
1976	$15,587,350	+ 2.16	$16,906,562	+ 4.72
1975	$15,257,222	+24.26	$16,144,625	-14.09
1974	$12,278,418	5/	$18,790,954	+22.98

1/ Effective November 1, 1983, the tax rate changed from 10¢ per pack to 15¢ per pack.
2/ Tax rate equivalent to 10¢ per pack.
3/ Tax rate equivalent to 15¢ per pack.
4/ Based on time of distribution rather than entitlement per statute. Cities' and counties' shares are based on 46% of gross amount (32% for fiscal year 1978 only and 31% for November 1, 1983 to June 30, 1985).
5/ The first city and county rebates were issued October, 1973.

ESTATE TAX

39-23.5-107. *Tax returns - date to be filed.* (1) with respect to every gross estate or generation-skipping transfer subject to the tax imposed by this article, the person required to file a federal return shall file with the department on or before the date the federal return is required to be filed.

DR 1210 (5/85)
State of Colorado
DEPARTMENT OF REVENUE

1375 Sherman Street
Denver, Colorado 80261
(303) 866-2386

ESTATE TAX RETURN

DUE DATE: ON OR BEFORE THE DATE THE FEDERAL RETURN IS REQUIRED TO BE FILED.

DEPARTMENT OF REVENUE USE ONLY

DOC (18) TO BE FILED ONLY IF DATE OF DEATH IS ON OR AFTER JANUARY 1, 1980. CHECK THE APPLICABLE STATEMENT LISTED BELOW:

☐ A Federal Return is not required to be filed but a Certificate of Non-Liability is requested. Complete Sections I and III below.

☐ A Federal Return is attached but no Colorado Estate Tax is due. A Certificate of Non-Liability is requested. Complete Sections I and III below.

☐ A Federal Return is attached and a Colorado Estate Tax is due. A Certificate of Estate Tax Determination is requested. Complete Sections I, II, and III below.

☐ A payment for Colorado tax in the amount of $_____ is attached. The amount of the payment was computed in accordance with Schedules A, B, C and Recapitulation, Page 2.

Decedent was ☐ Domiciliary ☐ Non-Domiciliary of Colorado. ☐ Alien

The Estate has elected ☐ 10 yr ☐ 15yr installment payments.

An extension of time to file the Federal Return ☐ has ☐ has not been granted.

A true copy of such extension is attached. Extension date: _____

An extension of time to pay the Federal Tax ☐ has ☐ has not been granted.

A true copy of such extension is attached. Extension date: _____

The first payment due date: _____

SECTION I

Estate of _____ Date of Death _____

Also Known As _____

Domicile at Date of Death: (No. & Street) _____

City, County, State, Zip: _____ Decedent's Soc. Sec. No.: _____

Name of Personal Representative or person filing return: _____ Name of Attorney _____

Address: _____ Address: _____

City, State, Zip: _____ City, State, Zip: _____

Telephone: ( ) _____ Telephone: ( ) _____

SECTION II

Name and Location of Court where Estate is being probated: _____ Court Case Number _____

SECTION III (See instructions below)

Colorado Assets: _____

Non-Colorado Assets: _____

TOTAL: _____

A. If a Federal Estate Tax Return is required, enter the total gross value of Decedent's Estate for Federal Estate and Generation Skipping Transfer Tax purposes.

B. If a Federal Estate Tax Return is not required, enter the total gross value of Decedent's Estate. Gross value means the total value of the assets before any deductions.

I declare, under penalties of perjury in the second degree, that I have examined this return including any and all accompanying schedules or attachments and that I believe the same to be true and correct as to every material matter.

Signature of Person Filing Statement _____ Title _____ Date _____

Signature of Person Preparing Statement _____ Title _____ Date _____

SCHEDULE A

Computation of Tax - Domiciliary Decedent's Estate - Federal Estate Tax

1. Total state death tax credit allowable for Federal Estate Tax purposes. . . . . $ _____

2. Taxes paid to other states qualifying for Federal Estate Tax Death Tax credit. (Attach evidence and computation) . . . . . $ _____

3. Proration of Federal Estate Tax State Death Tax credit:

   a. Gross value for Federal Estate Tax purposes of property located in states other than Colorado (Identify on attached Federal Estate Tax return). . . . . $ _____

   b. Gross Value of decedent's Estate for Federal Estate Tax purposes. . . . . $ _____

   c. Percent of Estate for Federal Estate Tax purposes located in states other than Colorado. (Line 3 (a) divided by Line 3 (b)). . . . . _____ %

   d. Amount of credit attributable to property located in states other than Colorado. (Line 1 multiplied by Line 3 (c)). . . . . $ _____

4. Deduction for taxes paid to other states (Line 2 or Line 3 (d), whichever is smaller). . . . . $ _____

5. Tax payable to Colorado (Line 1 less Line 4) (enter on Line 11, below). . . . . $ _____

SCHEDULE B

Computation of Tax-Non-Domiciliary or Alien Decedent's Estate–Federal Estate Tax

1. Total State Death Tax credit allowable for Federal Estate Tax purposes. . . . . $ _____

2. Gross value for Federal Estate Tax purposes of property located in Colorado. (Identify on attached Federal Estate Tax return). . . . . $ _____

3. Gross value of decedent's Estate for Federal Estate Tax purposes. . . . . $ _____

4. Percent of Federal Estate located in Colorado (Line 2 divided by Line 3). . . . . _____ %

5. Tax payable to Colorado (Line 1 multiplied by Line 4) (enter on Line 11, below). . . . . $ _____

SCHEDULE C

Computation of Tax - Generation Skipping Transfer Tax

6. Total State Death Tax credit allowable for Federal Generation Skipping Transfer Tax purposes. . . . . $ _____

7. Gross value for Federal Generation Skipping Transfer Tax Purposes of property located in Colorado. (Identify on attached Federal Generation Skipping Transfer Tax return). . . . . $ _____

8. Gross value of Estate for Federal Generation Skipping Transfer Tax purposes. . . . . $ _____

9. Percent of property subject to Federal Generation Skipping Transfer Tax located in Colorado. (Line 7 divided by Line 8). . . . . _____ %

10. Tax payable to Colorado (Line 6 multiplied by Line 9) (enter on Line 11, below). . . . . $ _____

RECAPITULATION

11. Amount of tax payable to Colorado (Schedule A Line 5 or Schedule B Line 5, Plus Line 10). . . . . (05) $ _____

12. Late filing penalty (5% for each month or portion thereof - maximum penalty 25%). . . . . (01) $ _____

13. Interest at _____% from _____ to _____ . . . . . (03) $ _____

14. Total Tax, Penalty, and Interest Payable (total of lines 11, 12, and 13). . . . . $ _____

15. Prior payments (attach explanation). . . . . $ _____

16. Balance due (Line 14 minus Line 15). . . . . $ _____

ESTATE TAX

The Colorado Inheritance Tax, a tax on the right to receive property by descent or testamentary gift, shall by statute continue in full force and effect until all of the taxes collectible from the estates of decedents dying on or before December 31, 1979, have been collected.

The Colorado Gift Tax, a tax on the gratuitous transfer of property, has been abolished for transfers occurring on or after January 1, 1980. The Colorado Gift Tax shall by statute continue in full force and effect until all of the taxes collectible as a result of transfers of property by gifts occurring on or before December 31, 1979, have been collected.

The Colorado Estate Tax replaces the Inheritance Tax for decedents with a date of death on or after January 1, 1980. The Estate Tax provides for the pickup of the state death tax credit allowable on the United States Estate Tax Return. This credit results in a reduction in the federal tax equal to the amount paid to the state.

If the decedent died during the 1985 calendar year, representatives of the estate would not be required to file a Colorado Estate Tax Return unless the gross estate exceeded $400,000 the figure that triggers the filing requirement for the United States Estate Tax Return. Currently there is an unlimited marital deduction.

ESTATE, INHERITANCE & GIFT TAX ACTIVITY

	Fiscal Years Ended June 30 1984	1985
Number of Returns and Documents Reviewed and Recorded:		
Estate Tax		
Taxable Returns	930	676
Nontaxable Returns	2,279	1,881
Payment Documents	1,109	942
Inheritance Tax		
New Returns	198	183
Amended Returns	56	27
Payment Documents	475	350
Number of Statements, Certificates and Receipts Issued:		
Estate Tax	2,809	2,513
Inheritance Tax	340	227
Gift Tax	24	7
Release of Lien Issued:		
Inheritance Tax	660	423
Refunds Issued:		
Estate Tax	150	116
Inheritance Tax	38	20
Gift Tax	0	1

ESTATE, INHERITANCE AND GIFT TAX
NET COLLECTIONS

Fiscal Years Ended June 30, 1971 - 1985

Fiscal Year	Inheritance Tax 1/	Gift Tax	Estate Tax 2/	Total
1985	$ 51,053	$ 1,612	$13,787,707	$13,840,372
1984	$ 55,120	$ 2,394	$10,256,413	$10,313,927
1983	$ 251,254	$ 42,556	$ 8,543,908	$ 8,837,718
1982	$ 1,582,657	$ 198,042	$10,962,933	$12,743,632
1981	$ 2,001,326	$ 431,532	$ 4,978,311	$ 7,411,169
1980	$24,089,768	$1,047,448	$ 11,213	$25,148,429
1979	$22,825,793	$1,328,928	-0-	$24,154,721
1978	$21,242,278	$1,251,554	-0-	$22,493,832
1977	$19,191,409	$4,762,907	-0-	$23,954,316
1976	$14,342,337	$1,737,537	-0-	$16,079,874
1975	$14,609,091	$2,188,198	-0-	$16,797,289
1974	$18,607,296	$1,518,543	-0-	$20,125,839
1973	$13,962,974	$1,594,613	-0-	$15,557,587
1972	$13,241,148	$1,292,210	-0-	$14,533,358
1971	$ 9,903,958	$1,760,126	-0-	$11,664,084

NOTE: Pursuant to Senate Bill 225, 49th General Assembly, first regular session, the Division of Inheritance and Gift Tax was transferred from the Department of Law to the Department of Revenue, effective July 1, 1973. Comparative data shown results from the fact that the Department of Revenue has historically collected the taxes under 39-23-156, CRS 1973.

1/ Does not include 10% Old Age Pension Inheritance Tax Filing Fee.
2/ Tax effective January 1, 1980.

INCOME TAX

39-22-104 *Normal tax imposed.* (1) a tax determined in accordance with the rates set forth in subsection (2) is imposed for each taxable year on the Colorado taxable income of each individual, estate and trust.

39-22-301 *Corporate tax imposed.* (1) a tax is imposed on each domestic and foreign corporation doing business in Colorado.

(23)

1984 FORM 112—COLORADO STATE CORPORATION INCOME TAX RETURN

or other tax year beginning _____ 1984, ending _____ 19 _____

PLACE LABEL HERE ▶	Name	Account number (Colo. I.D. No.)
	Number and Street	Federal employer I.D. Number
	City, State and ZIP Code	

• A. This return is being filed for:

- ☐ (42) A corporation not apportioning income.
- ☐ (43) A corporation doing an interstate business apportioning income under the Colorado Income Tax Act (Schedule A, Page 2).
- ☐ (44) A corporation doing an interstate business apportioning income under the multistate compact (Schedule AS-4).
- ☐ (45) A corporation electing to pay a tax on its gross Colorado sales under the multistate compact.
- ☐ (46) An S corporation (attached Schedule S).
- ☐ (47) A "DISC" corporation.

COMPLETE QUESTIONNAIRE AT TOP OF PAGE 2 OF THIS FORM

Business code number per federal return

• Give year corporation began doing business in Colorado

☐ Check this block if this return is filed under extension. Give extended due date

Make checks payable to the Colorado Department of Revenue

Mail return to the Colorado Department of Revenue, 1375 Sherman Street Denver, Colorado 80261

Checks or money orders for amount due should not include payment for tax on any other document or return. Use separate checks for other documents.

1	Federal taxable income from line 30, Form 1120; line 26, Form 1120A; or line 24, Form 1120S	
	Modifications increasing federal taxable income:	
2	Federal net operating loss deduction •	
3	Colorado income tax deduction	
4	Other additions, attach explanation	
5	Total of lines 2, 3 and 4	
6	Total of lines 1 and 5	
	Modifications decreasing federal taxable income:	
7	Exempt federal interest, explain	
8	Colorado income tax refund	
9	Other subtractions, attach explanation •	
10	Total of lines 7, 8 and 9	
11	Modified federal taxable income, line 6 minus line 10 •	
12	Colorado taxable income before net operating loss deduction •	
13	Colorado net operating loss deduction •	
14	Colorado taxable income, line 12 minus line 13	
15	Tax, 5% of line 14 •	
16	New business facility credit from Form 112 NFC •	
17	Impact assistance credit from Form 112 CR •	
18	Pollution control property tax credit from Form 112 CR •	
19	Commercial energy credit from Form 112 CR •	
20	Colorado investment credit from Form 112 CR •	
21	Crop and livestock contribution credit from Form 112 CR •	
22	Total credits, lines 16 through 21	
23	Net tax, line 15 minus line 22	
24	Investment credit recapture •	
25	Total of lines 23 and 24	
26	Payments and credits on estimated tax •	
27	Payments on extension of time for filing •	
28	Total of lines 26 and 27	
29	Balance of tax due, line 25 minus line 28	
30	Penalty • $ _____, Interest • $ _____ Total	
31	Total due, add lines 29 and 30 •	
32	Overpayment, line 28 minus line 25	
33	Overpayment to be credited to estimated tax •	
34	Overpayment to be refunded •	

Under penalties of perjury in the second degree, I declare that I have examined this return and to the best of my knowledge it is true, correct and complete.

(Signature) (Date)

(Title)

(Name of person or firm preparing return)

(13)

1984 FORM 104-LONG FORM
COLORADO INDIVIDUAL INCOME TAX RETURN

or other tax year beginning _____, 1984, ending _____, 19____

Use Colorado Label. Otherwise, please print or type.	FIRST NAME AND INITIAL	LAST NAME	SOCIAL SECURITY NUMBER
	YOURSELF		
	SPOUSE		
	ADDRESS		SCHOOL DISTRICT NUMBER
	CITY, STATE AND ZIP CODE		COUNTY

FILING STATUS — CHECK ONLY ONE BOX

- (1) ☐ SINGLE
- (2) ☐ MARRIED FILING **JOINT** RETURN
- (3) ☐ MARRIED FILING **COMBINED** RETURN
- (4) ☐ MARRIED FILING ON A SEPARATE FORM

See page 3 of instructions for the difference between a Joint and a Combined Return

EXEMPTIONS — ALWAYS CHECK BOX LABELED YOURSELF. CHECK OTHER BOXES IF THEY APPLY

(5A)	☐ YOURSELF	☐ 65 OR OVER	☐ BLIND	ENTER NUMBER OF BOXES CHECKED ON 5A AND B ▶		
(B)	☐ SPOUSE	☐ 65 OR OVER	☐ BLIND			

(C) NUMBER OF DEPENDENT CHILDREN AND OTHER DEPENDENTS CLAIMED ..... (C)

(D) MENTALLY RETARDED DEPENDENT ..... (D)

(6) TOTAL NUMBER OF EXEMPTIONS CLAIMED ..... • (6)

(7) IF THIS IS A COMBINED RETURN, SHOW NUMBER OF EXEMPTIONS CLAIMED BY: (A) YOURSELF • ☐ (B) SPOUSE • ☐

FEDERAL INCOME AND ADJUSTMENTS

A MARRIED COUPLE FILING A COMBINED RETURN MUST COMPLETE ALL THREE COLUMNS. ALL OTHER TAXPAYERS COMPLETE THE "YOURSELF" COLUMN ONLY.

		FEDERAL INCOME	YOURSELF	SPOUSE
(8)	WAGES, SALARIES, TIPS, ETC.	(8)		
(9)	INTEREST INCOME	(9)		
(10)	DIVIDEND INCOME AFTER FEDERAL EXCLUSION	(10)		
(11)	STATE AND LOCAL INCOME TAX REFUNDS	(11)		
(12)	BUSINESS INCOME OR (LOSS)	(12)		
(13)	GAIN OR (LOSS) FROM THE SALE OR EXCHANGE OF PROPERTY	(13)		
(14)	PENSION, ANNUITY AND SOCIAL SECURITY INCOME	(14)		
(15)	RENTS, ROYALTIES, PARTNERSHIPS, ESTATES, TRUSTS, ETC.	(15)		
(16)	FARM INCOME OR (LOSS)	(16)		
(17)	OTHER INCOME, EXPLAIN _____	(17)		
(18)	TOTAL INCOME, ADD LINES 8 THROUGH 17	(18)		
(19)	FEDERAL ADJUSTMENTS — DEDUCTION FOR MARRIED COUPLE WHEN BOTH WORK, ETC. EXPLAIN _____ _____	(19)		
(20)	**FEDERAL ADJUSTED GROSS INCOME**, LINE 18 MINUS LINE 19	(20)		

COLORADO MODIFICATIONS — ADDITIONS

(21)	DEDUCTION FOR A MARRIED COUPLE WHEN BOTH WORK	(21)	
(22)	EMPLOYEES' P.E.R.A. CONTRIBUTION, JULY-DECEMBER 1984	(22)	
(23)	OTHER ADDITIONS, EXPLAIN _____	(23)	
(24)	TOTAL ADDITIONS, ADD LINES 21, 22 AND 23	(24)	
(25)	TOTAL OF LINES 20 AND 24	(25)	

—SUBTRACTIONS

(26)	UNITED STATES GOVERNMENT INTEREST	(26)	
(27)	PENSION-ANNUITY MODIFICATION	(27)	
(28)	INCOME TAX REFUND REPORTED ON LINE 11	(28)	
(29)	CHILD AND DEPENDENT CARE MODIFICATION	(29)	
(30)	COLORADO INTEREST EXCLUSION	(30)	
(31)	COLORADO DIVIDEND EXCLUSION	(31)	
(32)	OTHER SUBTRACTIONS, ATTACH EXPLANATION	(32)	
(33)	TOTAL SUBTRACTIONS, ADD LINES 26 THROUGH 32	(33)	
(34)	**COLORADO ADJUSTED GROSS INCOME**, LINE 25 MINUS LINE 33. SEE INSTRUCTION 34, PAGE 10 ON HOW TO DETERMINE YOUR TAX	■ (34)	

IF YOUR COLORADO ADJUSTED GROSS INCOME, LINE 34, IS MORE THAN $20,000, YOU MUST COMPLETE THE TAX COMPUTATION SCHEDULE ON PAGE 2. YOU CANNOT USE TAX TABLE A, B OR C.

ATTACH WITHHOLDING FORMS HERE

ATTACH CHECK OR MONEY ORDER HERE

INDIVIDUAL AND FIDUCIARY INCOME TAX RATES

Statutory Brackets and Rates

Taxable Income			Rate %
Over		But Not Over	
$ 0	-	$ 1,000	3
$1,000	-	$ 2,000	3 1/2
$2,000	-	$ 3,000	4
$3,000	-	$ 4,000	4 1/2
$4,000	-	$ 5,000	5
$5,000	-	$ 6,000	5 1/2
$6,000	-	$ 7,000	6
$7,000	-	$ 8,000	6 1/2
$8,000	-	$ 9,000	7
$9,000	-	$10,000	7 1/2
Over		$10,000	8

The statutory rates are those as shown above. The tax brackets are indexed for inflation and are adjusted each year by 106%[1/] or as determined by the general assembly. Each year the inflation factor will be applied to the amounts derived for the prior year so that the effect will be cumulative. The inflation factor for 1978 - 106%; 1979 - 107%; 1980 - 109%; 1981 - 108%; 1982 - 106%; 1983 - 100%; 1984 - 100%; cumulative, for all years - 141.53%.

1984 Tax Brackets and Rates with Credit and Indexing

Taxable Income			Rates
Over		But Not Over	
$ 0	-	$ 1,420	3.0% of Taxable Income
$ 1,420	-	$ 2,830	$ 42.60 + 3.5% of excess over $ 1,420
$ 2,830	-	$ 4,250	$ 91.95 + 4.0% of excess over $ 2,830
$ 4,250	-	$ 5,660	$148.75 + 4.5% of excess over $ 4,250
$ 5,660	-	$ 7,080	$212.20 + 5.0% of excess over $ 5,660
$ 7,080	-	$ 8,490	$283.20 + 5.5% of excess over $ 7,080
$ 8,490	-	$ 9,910	$360.75 + 6.0% of excess over $ 8,490
$ 9,910	-	$11,320	$445.95 + 6.5% of excess over $ 9,910
$11,320	-	$12,740	$537.60 + 7.0% of excess over $11,320
$12,740	-	$14,150	$637.00 + 7.5% of excess over $12,740
Over		$14,150	$742.75 + 8.0% of excess over $14,150

1/ See Legislative Digest, HB 1375 - the inflation factor is reduced from 106% to 103% for 1986 and subsequent years if the general assembly does not specify a different percentage.

1984 SURTAX

The surtax is imposed on the Colorado gross income which consists of dividends and interest of natural persons who are residents of Colorado at the rate of 2% upon such income which exceeds $15,000 per taxpayer.

CORPORATION INCOME TAX RATES

Corporations for 1984 are taxable at the rate of 5% applied to net income derived from Colorado sources.

An alternative tax computation of 1/2 of 1% of gross receipts is available to any corporation (1) whose annual gross sales amount to not more than $100,000 and (2) whose corporation does not own or rent real estate within Colorado.

NUMBER OF TAXABLE AND NONTAXABLE RETURNS [1]

July 1, 1984 through June 30, 1985

Type of Return	Total	Taxable	Nontaxable
Individual [2]	1,483,837	1,219,828	264,009
Corporation	87,804	26,126	61,678
Fiduciary	30,816	6,443	24,373
Partnership [3]	59,267	0	59,267
TOTALS	1,661,724	1,252,397	409,327

1/ Includes amended returns.
2/ Includes returns filed only for property/heat tax refunds.
3/ Partnership income tax returns are information only returns.

TAX LIABILITY BY TYPE OF RETURN 1/

Fiscal Year Ended June 30	Total	Individual 2/3/	Corporation 3/	Fiduciary 3/
1985	$1,001,122,351	$890,507,818	$106,608,249	$4,006,285
1984	$ 805,372,045	$721,596,892	$ 81,007,067	$2,768,086
1983	$ 778,219,252	$672,178,695	$103,266,744	$2,773,813
1982	$ 731,669,162	$620,752,939	$108,910,422	$2,005,801
1981	$ 675,941,145	$560,191,981	$114,279,344	$1,469,820
1980	$ 590,601,763	$488,025,116	$101,415,602	$1,161,045
1979	$ 530,206,624	$438,419,711	$ 90,775,872	$1,011,041
1978	$ 462,933,636	$391,072,405	$ 70,970,854	$ 890,377
1977	$ 391,391,724	$333,918,953	$ 56,682,161	$ 790,610
1976	$ 344,099,457	$289,244,212	$ 54,017,892	$ 837,353
1975	$ 311,217,140	$261,762,211	$ 48,755,885	$ 699,044
1974	$ 268,809,819	$223,964,174	$ 44,180,147	$ 745,498
1973	$ 228,262,471	$188,634,854	$ 38,993,022	$ 634,595

1/ Excludes assessments and gross income tax from oil and gas production.
2/ Includes surtax.
3/ Amount reported for 1973-1980 is after credit for taxes paid to other states (not applicable to corporate returns), investment tax credit, inventory credit, new business facilities credit, and pollution control property tax credit. For 1981 through 1985, the tax liability reported is before credits.

SURTAX LIABILITY BY TYPE OF RETURN

Fiscal Year Ended June 30	Individual
1985	$13,443,007
1984	$12,612,089
1983	$12,760,892
1982	$10,320,209
1981	$ 7,034,721
1980	$ 4,057,491
1979	$ 8,167,104
1978	$ 6,383,039
1977	$ 6,477,501
1976	$ 5,844,882
1975	$ 5,355,323
1974	$ 3,983,756

NUMBER OF INDIVIDUAL RETURNS AND ADJUSTED GROSS INCOME

Fiscal Years Ended June 30, 1976 - 1985

Fiscal Year	Number of Returns	Adjusted Gross Income	Average Adjusted Gross Income
1985	1,396,428	$29,218,731,957	$20,924
1984	1,386,728	$26,275,437,589	$18,948
1983	1,358,487	$25,555,007,000	$18,811
1982	1,305,421	$23,612,658,578	$18,088
1981	1,357,228	$21,260,431,220	$15,665
1980	1,323,712	$18,755,050,769	$14,169
1979	1,218,132	$16,883,884,373	$13,860
1978	1,113,020	$14,093,839,518	$13,663
1977	1,078,924	$12,581,818,057	$11,661
1976	1,025,177	$11,358,366,036	$11,079

TAX LIABILITY, CREDITS, PAYMENTS AND OVERPAYMENTS 1/
Fiscal Year Ended June 30, 1985

	Individual		Corporation		Fiduciary	
	Thousands of Dollars					
Total Tax Liability						
Normal Tax	$877,065		$106,608		$4,006	
Surtax	13,443		0		0	
Oil and Gas Tax	0		0		0	
Interest	373		443		4	
Penalties	539		68		3	
Total Tax Liability		$ 891,420		$107,119		$4,013
Less Credits						
General Tax Credit	$ 282		$ 0		$ 1	
Food Sales Tax Credit	1		0		0	
Old Age Property Tax & Heat Credits	18,029		0		0	
General Property Tax Credit	*		0		*	
New Business Facilities Credit	*		2,169		*	
Investment Tax Credit	*		13,855		*	
Inventory Tax Credit	*		8,623		*	
Pollution Control Tax Credit	*		123		*	
Commercial Energy Credit	*		1,170		*	
Impact Assistance Tax Credit	0		76		0	
Crop-Livestock Contribution Credit	*		49		*	
104 CR Credits 2/	43,885		0		610	
Interest Paid	818		1,422		2	
Total Credits		$ 63,015		$ 27,487		$ 613
Net Tax Liability		$ 828,405		$ 79,632		$3,400
Payments						
Cash	$ 92,228		$ 23,952		$2,910	
Withholding	908,515		0		0	
Estimates	96,621		96,921		506	
Accounts Receivable	9,755		1,566		41	
Total Payments		$1,107,119		$122,439		$3,517
Less Overpayments						
Refunded	$267,447		$ 33,681		$ 116	
Credited to Estimates	9,589		7,985		0	
Check-offs	764		0		0	
Investment Credit Recapture	914		1,141		1	
Total Overpayments		$ 278,714		$ 42,807		$ 117
Net Tax Liability		$ 828,405		$ 79,632		$3,400

1/ Does not include audit adjustments and amended returns. Sum of items may not equal totals due to rounding.
2/ 104 CR Credits include credit for taxes paid to another state, new business facilities credit, residential energy credit, commercial energy credit, investment tax credit, inventory tax credit, employed handicapped credit, and the crop or livestock contribution credit.
* Included in 104 CR Credits.

INDIVIDUAL INCOME - REFUNDS ISSUED

Fiscal Year Ended June 30	Number of Returns	Total Refund	Average Refund Per Return
1985	998,704	$267,270,415	$267.62
1984	1,013,408	$269,589,644	$266.02
1983	1,096,106	$281,049,788	$256.41
1982	1,132,776	$305,830,077 a/	$269.98
1981	1,171,115	$307,790,037 a/	$262.82
1980	1,218,753	$238,513,991 a/	$195.70
1979	1,017,140	$160,295,505 a/	$157.59
1978	994,429	$151,451,987 a/	$152.30
1977	951,624	$116,005,744 a/	$121.90

a/ Includes food sales tax refunds, property tax and heat credit refunds and income tax refunds.

CORPORATE INCOME TAX - REFUNDS ISSUED

Fiscal Year Ended June 30	Number of Returns	Total Refund	Average Refund Per Return
1985	9,047	$44,094,871	$4,873.98
1984	11,168	$47,626,557	$4,264.56
1983	13,800	$49,874,549	$3,614.10
1982	9,494	$37,296,225	$3,928.40
1981	7,715	$22,167,919	$2,873.35
1980	5,480	$13,508,888	$2,465.13
1979	3,799	$ 6,936,552	$1,825.89
1978	4,639	$ 8,600,833	$1,854.03
1977	3,572	$ 7,639,911	$2,138.83

FIDUCIARY INCOME TAX - REFUNDS ISSUED

Fiscal Year Ended June 30	Number of Returns	Total Refund	Average Refund Per Return
1985	490	$187,562	$382.78
1984	517	$332,723	$643.56
1983	567	$446,227	$787.00
1982	433	$345,801	$798.62
1981	419	$111,021	$264.97
1980	202	$ 57,734	$285.81
1979	356	$ 73,665	$206.92
1978	339	$106,298	$313.56
1977	349	$ 74,859	$214.50

INDIVIDUAL AND CORPORATION INCOME TAX CASH FLOW
Millions of Dollars

Fiscal Year Ended June 30	Cash With Returns	Estimated Tax Payments	Income Tax Withholding	Audit and Account Payments	Gross Tax Collections	Income Tax Refunds	Net Income Tax Collections	Property Tax Heat Credit Refunds	Net Collections
				Individual Income Tax 1/					
1985	$95.1	$101.3	$973.0	$10.1	$1,179.6	$250.1	$929.5	$17.7	$912.1
1984	$71.1	$ 84.0	$868.2	$ 7.6	$1,030.9	$252.1	$778.8	$18.0	$760.8
1983	$65.0	$ 79.2	$787.8	$ 6.2	$ 938.2	$262.8	$675.4	$18.7	$656.7
1982	$42.8	$ 63.5	$746.4	$ 4.9	$ 857.6	$285.4	$572.2	$20.7	$551.5
1981	$32.6	$ 53.2	$656.8	$ 5.1	$ 747.7	$281.7	$466.0	$25.1	$440.9
1980	$42.1	$ 53.6	$603.7	$ 5.0	$ 704.4	$191.7	$512.7	$47.5 2/	$465.2
				Corporate Income Tax					
1985	$23.9	$105.6		$12.4	$ 141.9	$ 44.1	$ 97.8		$ 97.8
1984	$22.0	$ 99.0		$11.7	$ 132.7	$ 47.7	$ 85.0		$ 85.0
1983	$20.2	$ 74.7		$ 8.8	$ 103.7	$ 49.9	$ 53.8		$ 53.8
1982	$20.0	$ 93.7		$12.9	$ 126.6	$ 37.3	$ 89.3		$ 89.3
1981	$23.2	$ 90.6		$10.6	$ 124.4	$ 22.2	$102.2		$102.2
1980	$23.2	$ 94.0		$ 5.7	$ 123.0	$ 13.5	$109.4		$109.4

1/ Includes fiduciary income tax.
2/ Includes food sales tax refunds of $25.4 million.

NUMBER OF CORPORATE RETURNS, TAX AND TAX CREDITS BY INDUSTRY 1/
Filed in Fiscal Year 1985

	Number of Returns			Colorado Tax		
	Total	Nontaxable	Taxable	Total Liability	Tax Credits	Net Liability
				--------Thousands of Dollars--------		
Agriculture	1,645	1,040	605	$ 1,366	$ 199	$ 1,167
Mining	2,825	2,220	605	3,929	368	3,561
Construction	5,645	3,820	1,825	5,982	842	5,140
Manufacturing	5,142	3,060	2,082	39,144	12,012	27,132
Transportation and Public Utilities	1,911	1,380	531	18,199	4,461	13,738
Wholesale and Retail Trade	10,939	5,960	4,979	21,828	8,198	13,630
Finance, Insurance and Real Estate	10,320	6,990	3,330	13,083	1,032	12,051
Other Services	16,026	9,141	6,885	12,294	1,433	10,861
Total	54,453	33,611	20,842	$115,825	$28,545	$87,280

1/ Does not include corporations not subject to tax, Subchapter S Corporations or amended returns.

INDIVIDUAL RESIDENT RETURNS — NUMBER OF RETURNS, ADJUSTED GROSS INCOME
AND NET NORMAL TAX CLASSIFIED BY MAJOR PLANNING REGIONS
Fiscal Year Ended June 30, 1985

Major Planning Regions	All Returns		Adjusted Gross Income			Net Normal Tax		
	Number	Percent Distribution	Amount ($000)	Percent Distribution	Average Per Return	Amount ($000)	Percent Distribution	Average Per Return
Region 1 - South Platte Valley	27,116	1.94	$ 454,886	1.53	$16,776	$ 12,249	1.48	$452
Region 2 - Northern Front Range	117,035	8.36	2,277,730	7.67	19,462	60,428	7.29	516
Region 3 - Denver Metropolitan	800,661	57.16	19,132,946	64.45	23,896	552,075	66.61	690
Region 4 - Pikes Peak	140,689	10.04	2,767,676	9.32	19,672	71,553	8.63	509
Region 5 - High Plains	8,988	0.64	164,225	0.55	18,272	4,467	0.54	497
Region 6 - Lower Arkansas Valley	19,421	1.39	290,890	0.98	14,978	7,872	0.95	405
Region 7 - Spanish Peaks	54,744	3.91	845,474	2.85	15,444	22,362	2.70	408
Region 8 - San Luis Valley	14,333	1.02	189,661	0.64	13,232	4,701	0.57	328
Region 9 - San Juan Basin	21,009	1.50	344,514	1.16	16,398	8,271	1.00	394
Region 10 - Black Canyon	24,683	1.76	353,864	1.19	14,336	8,472	1.02	343
Region 11 - Plateau	51,322	3.66	960,372	3.24	18,713	25,506	3.08	497
Region 12 - Northern Mountains	30,471	2.18	641,418	2.16	21,050	18,123	2.19	595
Region 13 - Upper Arkansas Valley	19,088	1.36	289,999	0.98	15,193	7,359	0.89	386
State Total	1,329,560	94.92	$28,713,655	96.73	$21,596	$803,438	96.94	$604
Region 14 - Out of State	71,095	5.08	970,733	3.27	13,654	25,378	3.06	357
Total	1,400,655	100.00	$29,684,388	100.00	$21,193	$828,816	100.00	$592

COUNTIES IN MAJOR PLANNING REGIONS

Region 1 - South Platte Valley	Logan, Morgan, Phillips, Sedgwick, Washington, Yuma
Region 2 - Northern Front Range	Larimer, Weld
Region 3 - Denver Metropolitan	Adams, Arapahoe, Boulder, Clear Creek, Denver, Douglas, Gilpin, Jefferson
Region 4 - Pikes Peak	El Paso, Park, Teller
Region 5 - High Plains	Cheyenne, Elbert, Kit Carson, Lincoln
Region 6 - Lower Arkansas Valley	Baca, Bent, Crowley, Kiowa, Otero, Prowers
Region 7 - Spanish Peaks	Huerfano, Las Animas, Pueblo
Region 8 - San Luis Valley	Alamosa, Conejos, Costilla, Mineral, Rio Grande, Saguache
Region 9 - San Juan Basin	Archuleta, Dolores, La Plata, Montezuma, San Juan
Region 10 - Black Canyon	Delta, Gunnison, Hinsdale, Montrose, Ouray, San Miguel
Region 11 - Plateau	Garfield, Mesa, Moffat, Rio Blanco
Region 12 - Northern Mountain	Eagle, Grand, Jackson, Pitkin, Routt, Summit
Region 13 - Upper Arkansas Valley	Chaffee, Custer, Fremont, Lake
Region 14 - Out of State	Full-year and part-year residents residing out of state.

RETURNS FILED FOR OLD AGE PROPERTY TAX AND HEAT CREDITS

Fiscal Years Ended June 30th	Number of Returns	Amount of Refund or Credit	Average Credit
1972	10,898	$ 313,859	$ 29
1973	12,547	$ 990,496	$ 79
1974	29,782	$ 2,641,784	$ 89
1975	40,212	$ 6,808,733	$169
1976	50,492	$ 9,572,545	$189
1977	58,875	$11,002,728	$187
1978	72,074	$13,016,992	$181
1979	76,291	$15,651,476	$205
1980	78,608	$22,157,250	$282
1981	70,954	$24,361,699	$343
1982	60,487	$20,952,073	$346
1983	54,464	$19,035,040	$349
1984	50,583	$18,107,587	$358
1985	49,008	$18,028,606	$368

NOTE: The heat credit was established in the 1980 fiscal year.

WILDLIFE, DOMESTIC ABUSE AND OLYMPIC COMMITTEE CHECKOFFS
NUMBER OF RETURNS AND COLLECTIONS 1/

Fiscal Year Ended June 30th	Wildlife		Domestic Abuse 2/		Olympic Committee 2/	
	Returns	Collections	Returns	Collections	Returns	Collections
1985	61,553	$397,533	38,639	$231,316	27,178	$117,627
1984	83,712	$458,758	44,838	$215,361	40,382	$180,886
1983	103,827	$552,449				
1982	126,881	$691,946				
1981	142,495	$705,570				
1980	131,127	$647,208				
1979	119,627	$506,082				
1978	89,477	$343,969				

1/ Revised to reflect adjustments and transfers.

2/ Checkoff effective for calendar year 1983 returns.

LOTTERY

24-35-202. *state lottery division - creation.* (1) there is hereby created, within the department of revenue, the state lottery division to (24-35-203) establish, operate, and supervise the lottery authorized by section 2 of article XVIII of the state constitution.

COLORADO LOTTERY

APPLICATION FOR LOTTERY RETAILER'S LICENSE

COLORADO LOTTERY HEADQUARTERS
United Bank Bldg., Suite 600
201 West Eighth Street
P.O. Box 7
Pueblo, Colorado 81002
(303) 546-2400

FORM CL 100

DO NOT WRITE HERE

PLEASE PRINT (One Letter per Box)

1 TRADE NAME (Name visible to public)

2 ADDRESS of SALES LOCATION

Street Address

City

County State Zip Code

3 PHONE NUMBER at SALES LOCATION

4 FEDERAL EMPLOYER I.D. NO. (or SOCIAL SECURITY NO. if have no Federal Empl. I.D. No.)

5 COLORADO SALES TAX ACCOUNT No.

NUMBER — BRANCH

6 A $15.00 LICENSE FEE PER LOCATION IS PAYABLE UPON BILLING BY THE LOTTERY. (DO NOT REMIT UNTIL BILLED.)

7 LOTTERY "INDIVIDUAL HISTORY RECORD" (FORM CL 101) MUST BE COMPLETED FOR EACH OWNER, PARTNER, PRINCIPAL OFFICER(S) AND STOCKHOLDER(S) (10% OR MORE). SEE INSTRUCTIONS SHEET CL 103.

8 DO YOU HAVE A COLORADO BEER OR LIQUOR LICENSE? YES ☐ NO ☐

9 A FIDELITY BOND IS REQUIRED BY LAW FOR ALL LICENSED LOTTERY RETAILERS. THE BOND MUST COVER LOSSES UP TO $2,000.00 PER LOCATION. THE APPLICANT HAS THE OPTION OF SELF BONDING OR ACCEPTING A BOND TO BE PROVIDED THROUGH THE STATE.

IF THE SELF BONDING OPTION IS CHOSEN, A BOND FORM WILL BE PROVIDED. (Check One) State Bond ☐ Self Bond ☐

10 IS THIS A MULTIPLE OUTLET APPLICATION (FOR CHAIN STORES, ETC.)? YES ☐ NO ☐
If yes, how many (retail outlets) and branch numbers? Attach list showing store numbers, complete location addresses.

11 IS THIS A "CHANGE OF OWNERSHIP" APPLICATION (PREVIOUS OWNER WAS LOTTERY RETAILER)? YES ☐ NO ☐
If yes, date change becomes effective

12 HAVE YOU RECEIVED A "NOTIFIED PAYEE UNDERREPORTING" AS DEFINED IN IRC SEC. 3406(c)(1)? YES ☐ NO ☐

13 BUSINESS TYPE (Check One)
CORPORATION ☐ IF OUTLET IS OWNED BY A CORPORATION ATTACH A COPY OF "CERTIFICATE IN GOOD STANDING"
PARTNERSHIP ☐ NON-PROFIT ☐
SOLE PROPRIETOR STATE VENDOR

I UNDERSTAND THAT A FALSE ANSWER TO ANY OF THE FOREGOING CAN SUBJECT THE APPLICANT TO DENIAL OR SUSPENSION OR REVOCATION OF A LICENSE. I CERTIFY, UNDER PENALTY OF PERJURY IN THE SECOND DEGREE, THAT ALL OF THE INFORMATION IN THIS APPLICATION IS COMPLETE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF. I HAVE READ AND UNDERSTOOD THE INFORMATION ON THE REVERSE SIDE OF THIS FORM.

INDIVIDUALS AND ALL GENERAL PARTNERS OF PARTNERSHIPS MUST SIGN HERE.

CORPORATION(S) SIGN HERE.

(CORPORATION NAME)

By (President, Vice President, or Secretary)

LOTTERY COPY — White FILE COPY — Yellow APPLICANT COPY — Pink

COLORADO LOTTERY

In 1980, sixty percent of Coloradoans voting cast ballots in favor of a proposed constitutional amendment authorizing the Colorado General Assembly to establish a state-supervised lottery. The amendment stated: "Unless otherwise provided by statute, all proceeds from the lottery, after deduction of prizes and expenses, shall be allocated to the conservation trust fund of the state for distribution to municipalities for park, recreations, and open space purposes."

In 1982, the General Assembly approved S.B. 119 implementing the Colorado Lottery, adding the state capitol construction fund and the state division of parks and recreation as lottery fund recipients. On January 24, 1983, the Colorado Lottery began sales.

One dollar Lottery tickets offering instant prizes are sold at more than 2,600 retail outlets.

During FY 1984-85 the Colorado Lottery earned $105 million. On September 1, 1985, as required by statute, $32 million (32%) was returned to the state. Of that, $12.8 million was disbursed to the conservation trust fund, $3.2 million to the state division of parks and outdoor recreation and $16 million to the capitol construction fund.

October 1, 1984 the Colorado Lottery became the first state to offer a "SuperInstant" game format (an instant ticket game with weekly grand prize drawings).

1985 LOTTERY DISTRIBUTIONS BY FUND

	Millions of Dollars	
State Construction Fund		16.0
State Parks and Outdoor Recreation		3.2
Conservation Trust Fund		
Counties	2.9	
Cities and Towns	8.7	
Special Districts	1.2	12.8
Total Distribution		32.0

LOTTERY SALES

Fiscal Year Ending June 30, 1983

	$ Sales By Game *	Cumulative Fiscal Year Total Sales All Games *	Days In Game	Cumulative Fiscal Year Total Days All Games	Average Daily Sales Rate By Game *	Cumulative Fiscal Year Average Daily Sales All Games
Game 1 (1/24-3/6/83)	48.95	48.95	42	42	1.16	1.16
Game 2 (3/7-4/10/83)	35.63	84.58	35	77	1.02	1.10
Game 3 (4/11-5/9/83)	21.52	106.10	28	105	.77	1.01
Game 4 (5/10-6/30/83)	30.82	136.92	53	158	.58	.86

- -

Fiscal Year Ending June 30, 1984

Game 4 (7/1-8/21/83)	19.82	19.82	52	52	.38	.38
Game 5 (8/22-10/30/83)	29.99	49.81	70	122	.43	.41
Game 6 (10/31/83-2/12/84)	25.49	75.30	105	227	.24	.33
Game 7 (2/13-5/6/84)	23.98	99.28	84	311	.29	.32
Game 8 (5/7-6/30/84)	18.30	117.58	55	366	.33	.32

LOTTERY SALES
(continue)

Fiscal Year Ending June 30, 1985

	$ Sales By Game *	Cumulative Fiscal Year Total Sales All Games *	Days In Game	Cumulative Fiscal Year Total Days All Games	Average Daily Sales Rate By Game *	Cumulative Fiscal Year Average Daily Sales All Games
Game 8 (7/1-7/31/84)	7.55	7.55	31	31	.24	.24
Game 9 (8/1-9/30/84)	16.17	23.72	61	92	.27	.26
Game 10 (10/1-11/27/84)	17.95	41.67	58	150	.31	.28
Game 11 (11/28/84-1/29/85)	20.30	61.97	63	213	.32	.29
Game 12 (1/30-3/31/85)	15.92	77.89	61	274	.26	.28
Game 13 (4/1-5/26/85)	17.98	95.87	56	330	.32	.29
Game 14 (5/27-6/30/85)	9.39	105.26	35	365	.27	.29

*in millions of dollars

MILEAGE & FUEL TAX

42-3-123 (14) (a) In addition to the annual registration fees for certain trucks and truck tractors having an empty weight over 10,000 lbs., there is assessed a tax for each gross ton of empty weight and each gross ton of cargo weight moved a distance of one mile.

39-27-102 *tax imposed - special licenses - deposits* (1) (a) An excise tax of nine cents per gallon or fraction thereof is imposed.

COLORADO DEPARTMENT OF REVENUE MILEAGE AND FUEL TAX RETURN

ACCOUNT NUMBER	PERIOD	DUE DATE	IND CODE

Signed under penalty of perjury in the second degree

Signature Date Telephone No.

Date business discontinued _____

S.S. No. 1

S.S. No. 2

F.E.I.N.

I	GROSS TON MILE TAX (54-1)		
1	Vehicle Tax (Column C from DR 7-A)		
	(Colorado miles _____)		
2	Cargo Tax = _____ x .002		
3	Passenger Mile Tax from DR 7-P		
4	Total Amount of GTM	(7)	
II	SPECIAL FUEL USERS TAX		
5	Tax on special fuel used in Colorado	(27)	
6	Add Lines 4 and 5		
7	Credit allowed if applicable a. Colorado tax paid on special fuel	(24)	
	b. Fuel tax paid at ports	(24)	
	c. Gross ton mile tax paid at ports	(25)	
8	Total credits		
9	REFUND ONLY if Line 8 is larger than Line 6	(26)	-
10	If Line 6 is larger than Line 8, enter balance due		
11	Pen	(1)	
12	Int	(11)	
13	TOTAL DUE	(08)	$

Rev. 1/85

DR 57 (1/85)

COLORADO DEPARTMENT OF REVENUE • Taxpayer Service Division
1375 Sherman Street • Denver, Colorado 80261 • 303-839-5655

DISTRIBUTOR'S OR REFINER'S MONTHLY REPORT OF FUEL TAXES

SHOW BELOW CHANGE OF OWNERSHIP NAME AND OR ADDRESS

DO NOT WRITE IN THIS SPACE

RETURN THIS COPY

Use ACCOUNT Number for all reference	LIABILITY INFORMATION cnty	city	indust	type	liability date	A C T	PERIOD COVERED mo	mo	yr	DUE DATE mo	day	yr	MAKE REMITTANCE PAYABLE TO COLORADO DEPT of REVENUE

SS No. 1 SS No. 2 FEIN

IF Federal Employers Identification Number (FEIN) is pre printed in the above space, please check your records to see if you have the same number. If you have a different number, correct the one above so that it corresponds with your records. If no number appears in the above space, please fill in with the FEIN you have on your records.

	(57 1) GASOHOL (RECEIPTS)	(34 1) GASOLINE (RECEIPTS)	(64 1) SPECIAL FUEL (SALES)
1. Total Gross Gallons			
Less: a. Tax free deliveries to lic. dist.			
b. Tax Paid Purchases			
c. Exports (DR 57A)			
d. Tax Exempt Sales (Total DR 57C & DR 57D)			
e. Deductions covered by attached DR 118 or Dept. of Rev. letter of credit			
2. Total Deductions			
3. Total Taxable Gallons (line 1 less line 2)			
Less: 2% allowance			
4. Total Net Taxable Gallons			
Amount of Tax (line 4 multiplied by: a. 12 cents/gallon for Gasoline			
b. 7 cents/gallon for Qualified Gasohol			
c. 13 cents/gallon for Special Fuels			
Less: ½% (Gasohol, Gasoline)			
1% (Special Fuel)			
5. Net Tax Due (7)			
6. Penalty (1)			
7. Interest (11)			
8. Total Remittance (all columns lines 5, 6, 7)			

IMPORTANT:

PENALTY OF 10% ($10.00 minimum) MUST BE ADDED PLUS INTEREST IF THE TOTAL AMOUNT DUE IS NOT PAID BY THE DUE DATE.

I declare under penalties of perjury in the second degree, that this return (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct and complete return made in good faith, for the taxable period stated, pursuant to the Colorado Gasoline and Special Fuel Tax law and the regulations issued under authority thereof.

Name of Distributor or Refiner: City: State:

Authorized Signature - Title: Company Phone No.: Date:

FUEL TAX RATES

Rate for gasoline: 12¢ per gallon
Rate for special fuel: 13¢ per gallon.

Gasoline distributors are allowed a 2% deduction of gasoline received to cover cost of collection as well as of losses in transit and delivery. An additional 1/2 of 1% of the tax is allowed to cover cost of collection and bad debt losses.

Special fuel distributors are allowed a deduction of 1% of the tax to cover the cost of collection.

Rate for gasohol: 7¢ per gallon.

Gasoline must be blended with at least 10% alcohol by volume derived at least 60% from cereal grains, cereal grain by-products, potatoes or other tubers, sugar debts, sugar beet by-products or forest products. Effective July 1, 1984, alcohol used must have a purity of at least 99%.

As of June 6, 1985, this rate shall be limited to gasohol produced from no more than 2,500,000 gallons of alcohol annually from each alcohol facility with design production capacity of 5,000,000 gallons or less.

TON-MILE AND PASSENGER MILE TAX RATES

Ton-Mile Tax:
Eight-tenths of one mill upon each gross ton-mile of empty weight.
Two mills upon each gross ton-mile of cargo weight.

Passenger Mile Tax:
One mill per passenger per mile.

GROSS FUEL GALLONS, GALLONS EXEMPTED
AND NET GALLONS TAXED

Fiscal Years Ended June 30, 1984 - 1985

Received and Exempted	Thousands of Gallons 1984		1985		1000's Gallonage Increase (Decrease) 1985 over 1984		Percent Change 1985 over 1984	
GALLONAGE RECEIVED								
Gross from Gasoline	1,392,821		1,302,898		(89,923)		- 6.46	
Gross from Gasohol	151,019		236,481		85,462		+ 56.59	
Gross from Special Fuel	207,539		205,917		(1,622)		- 0.78	
Total Gross		1,751,379		1,745,296		(6,083)		- 0.35
Less: 2% Allowance for Gasoline	27,162		24,804		(2,358)		- 8.68	
1/2% Allowance for Gasoline	6,655		6,077		(578)		- 8.69	
1/2% Allowance for Gasohol	755		1,182		427		+ 56.56	
1% Allowance for Special Fuel	2,075		2,059		(16)		- 0.77	
Total Allowance		36,647		34,122		(2,525)		- 0.69
NET GALLONAGE RECEIVED		1,714,732		1,711,174		(3,558)		- 0.21
LESS: GALLONAGE EXEMPTED								
Sales to U.S. Government	2,183		2,601		418		+ 19.15	
Exports	11,132		33,711		22,579		+202.83	
Miscellaneous Credits	164		662		498		+303.66	
State of Colorado	21,225		25,729		4,504		+ 21.22	
TOTAL EXEMPTED		34,704		62,703		27,999		+ 80.68
TOTAL GALLONAGE TAXED		1,680,028		1,648,471		(31,557)		- 1.88

MOTOR AND SPECIAL FUEL TAX REFUND BY USE

Fiscal Years Ended June 30, 1984 and 1985

Use	1984	1985	Percent Change 1985 over 1984
Agriculture	$2,346,566	$2,308,820	- 1.61
Cities and Towns	115,890	71,518	- 38.29
Construction	81,808	78,314	- 4.27
Counties	45,840	41,560	- 9.34
Federal Government	148	0	- 100.00
Fire Protection District	2,540	3,309	+ 30.28
Industry	93,947	82,084	- 12.63
Irrigation Districts	2,458	1,226	- 50.12
Motor Boats	5,704	5,864	+ 2.81
Recreation Districts	3,737	2,778	- 25.66
School Districts	91,785	82,896	- 9.68
Soil Conservation Districts	256	46	- 82.03
Special Districts	3,524	2,138	- 39.33
Water Conservation Districts	2,049	2,755	+ 34.46
Others	664,719	598,321	- 9.99
Total Refunds for Motor Fuel	$3,460,971	$3,281,629	- 5.18
Special Fuel	47,481	51,497	+ 8.46
Total Refunds for Motor and Special Fuel	$3,508,452	$3,333,126	- 5.00

TOTAL GROSS GASOLINE, GASOHOL, & SPECIAL FUEL GALLONAGE 1/

Fiscal Year	1980-81	1981-82	1982-83	1983-84	1984-85	Percentage Change From Prior Year
July	157,645,143	154,214,706	161,941,097	150,647,398	163,089,455	+ 8.26
August	159,334,860	158,386,712	157,595,685	171,343,360	168,341,309	- 1.75
September	150,927,238	146,072,225	148,283,808	153,919,536	148,053,205	- 3.81
October	145,159,428	146,157,955	146,777,411	149,725,942	148,770,788	- 0.64
November	141,911,520	134,329,571	131,359,516	132,497,438	140,399,374	+ 5.96
December	144,177,362	143,782,322	141,745,797	148,244,321	140,455,833	- 5.25
January	145,632,882	127,898,920	132,778,185	135,065,945	130,133,693	- 3.65
February	122,161,033	128,529,281	132,929,034	126,031,369	122,141,169	- 3.09
March	135,575,299	141,767,931	144,503,357	142,636,073	145,034,016	+ 1.68
April	133,327,106	138,188,634	130,783,441	134,598,874	139,032,883	+ 3.29
May	142,058,583	146,913,182	140,592,920	150,280,743	146,528,244	- 2.50
June	153,388,516	157,912,210	160,775,749	156,387,404	153,315,597	- 1.96
TOTALS	1,731,298,970	1,724,153,649	1,730,066,000	1,751,378,403	1,745,295,566	
Percentage change from prior year		- 4.13	+ 0.34	+ 1.23	- 0.35	

1/ This report represents liability for gasoline, gasohol, and special fuel received by motor fuel distributors from July through June.

GROSS GASOLINE GALLONAGE 1/

Fiscal Year	1980-81	1981-82	1982-83	1983-84	1984-85	Percentage Change From Prior Year
July	138,287,082	137,958,578	138,930,309	130,809,200	131,105,016	+ 0.23
August	138,562,261	140,726,070	137,433,571	140,274,185	138,977,100	- 0.92
September	126,065,519	127,930,242	125,462,436	125,745,498	117,503,698	- 6.55
October	127,752,366	129,206,056	126,687,385	116,279,156	113,795,247	- 2.14
November	115,790,800	113,876,729	118,438,063	105,764,187	101,765,293	- 3.78
December	122,221,828	124,588,931	115,421,114	115,447,570	101,387,180	- 12.18
January	118,756,492	113,302,324	119,307,871	109,960,818	92,977,841	- 15.44
February	103,165,748	105,947,008	104,797,944	99,094,505	87,781,776	- 11.42
March	117,253,845	122,469,937	123,474,971	110,005,820	104,525,299	- 4.98
April	116,540,472	121,158,067	112,137,828	104,128,334	99,887,814	- 4.07
May	123,884,076	122,551,834	121,616,446	115,433,723	103,153,467	- 10.64
June	135,615,501	134,993,189	137,215,105	119,877,783	110,038,081	- 8.21
TOTALS	1,483,895,990	1,494,708,965	1,480,923,043	1,392,820,779	1,302,897,812	
Percentage change from prior year		+ 0.73	- 0.92	- 5.95	- 6.46	

1/ This report represents liability for gasoline received by motor fuel distributors from July through June.

GROSS GASOHOL GALLONAGE 1/

Fiscal Year	1980-81	1981-82	1982-83	1983-84	1984-85	Percentage Change From Prior Year
July	3,502,080	525,920	7,113,853	3,984,879	14,356,009	+260.26
August	3,616,344	1,940,436	4,470,191	13,247,041	10,894,360	- 17.76
September	7,356,242	889,958	6,067,245	8,661,283	10,807,325	+ 24.78
October	2,930,953	1,568,461	4,068,381	12,739,120	17,544,762	+ 37.72
November	7,984,673	3,579,370	3,545,752	11,825,052	20,843,680	+ 76.27
December	5,467,918	1,374,852	4,195,363	13,753,769	21,813,619	+ 58.60
January	13,958,511	5,904,814	3,733,228	12,734,636	24,315,015	+ 90.94
February	4,294,998	2,617,935	9,378,184	10,505,713	19,032,029	+ 81.16
March	3,409,978	2,074,836	4,690,768	15,895,108	22,811,922	+ 43.52
April	956,140	2,459,310	5,091,578	13,980,330	23,456,768	+ 67.78
May	2,309,070	7,245,813	3,328,523	16,895,366	27,901,314	+ 65.14
June	1,327,321	5,473,551	5,084,569	16,796,727	22,703,823	+ 35.17
TOTALS	57,114,228	35,655,256	60,767,635	151,019,024	236,480,626	
Percentage change from prior year		- 37.57	+ 70.43	+ 148.52	+ 56.59	

1/ This report represents liability for gasohol received by motor fuel distributors from July through June.

GROSS SPECIAL FUEL GALLONAGE 1/

Fiscal Year	1980-81	1981-82	1982-83	1983-84	1984-85	Percentage Change From Prior Year
July	15,855,981	15,730,208	15,896,935	15,853,319	17,628,430	+ 11.20
August	17,156,255	15,720,206	15,691,923	17,822,134	18,469,849	+ 3.63
September	17,505,477	17,252,025	16,754,127	19,512,755	19,742,182	+ 1.18
October	14,476,109	15,383,438	16,021,645	20,707,666	17,430,779	- 15.82
November	18,136,047	16,873,472	9,375,701	14,908,199	17,790,401	+ 19.33
December	16,487,616	17,818,539	22,129,320	19,042,982	17,255,034	- 9.39
January	12,917,879	8,691,782	9,737,086	12,370,491	12,840,837	+ 3.80
February	14,700,287	19,964,338	18,752,906	16,431,151	15,327,364	- 6.72
March	14,911,476	17,223,158	16,337,618	16,735,145	17,696,795	+ 5.75
April	15,830,494	14,571,257	13,554,035	16,490,210	15,688,301	- 4.86
May	15,865,437	17,115,535	15,647,951	17,951,654	15,473,463	- 13.80
June	16,445,694	17,445,470	18,476,075	19,712,894	20,573,693	+ 4.37
TOTALS	190,288,752	193,789,428	188,375,322	207,538,600	205,917,128	
Percentage change from prior year		+ 1.84	- 2.79	+ 10.17	- 0.78	

1/ This report represents liability for special fuel received by motor fuel distributors from July through June.

SPECIAL FUEL TAX
GALLONAGE AND COLLECTIONS 1/

Fiscal Years Ended June 30, 1975 - 1985

Fiscal Year	Number of Gallons	Tax Collections
1985 2/	203,031,692	$26,394,120
1984 2/	194,431,469	25,276,091
1983 3/	185,471,278	16,692,415
1982 4/	190,872,676	16,852,916
1981 5/	187,920,671	13,154,447
1980 5/	171,900,371	12,033,026
1979 5/	138,254,786	9,677,835
1978 5/	128,532,571	8,997,280
1977 5/	117,840,757	8,248,853
1976 5/	106,581,700	7,460,719
1975 5/	102,922,200	7,204,554

1/ Cash basis of collection.
2/ Collections at 13 cents per gallon.
3/ Collections at 9 cents per gallon.
4/ One month of collections at 7 cents per gallon, eleven months of collections at 9 cents per gallon.
5/ Collections at 7 cents per gallon.

MOTOR FUEL, DIESEL FUEL, LPG
AND OTHER TAXABLE FUEL COLLECTIONS

Fiscal Years Ended June 30, 1984 - 1985

	1984	1985
Gasoline-Motor Fuel	$158,170,339	$147,682,768
Special Fuel	25,276,091	26,394,120
Gasohol	8,535,208	15,778,262

GROSS TON MILE TAX

Fiscal Years Ended June 30, 1974 - 1985

Year	Gross Collections	Refunds	Net Collections	Percentage Change From Prior Year
1985	$30,808,000	$594,066	$30,213,934	+ 5.82
1984	$29,065,643	$512,957	$28,552,686	+20.42
1983	$24,167,603	$455,756	$23,711,847	- 2.47
1982	$24,768,608	$457,727	$24,310,881	- 1.12
1981	$24,953,232	$367,609	$24,585,623	+ 7.06
1980	$23,144,677	$179,452	$22,965,225	+ 5.40
1979	$21,865,055	$ 75,469	$21,789,586	+ 7.13
1978	$20,510,773	$171,165	$20,339,608	+ 7.31
1977	$19,143,170	$189,452	$18,953,718	+ 9.90
1976	$17,397,882	$152,293	$17,245,589	+ 7.21
1975	$16,158,802	$ 73,869	$16,084,933	+ 0.77
1974	$15,996,464	$ 34,036	$15,962,428	+ 8.10

PORT OF ENTRY TRUCK ACTIVITIES

	Fiscal Years Ended June 30		
	1983	1984 1/	1985 2/
Number of Trucks Cleared	2,589,876	3,563,9[illegible]0	3,794,299
Number of Trucks Weighed	1,824,112	2,329,[illegible]71	2,848,893
Special Fuel Permits	122,761	10[illegible],257	97,683
Agricultural Licenses	3,074	[illegible],334	3,648
Number of Health and Brand Inspections	77,478	6[illegible],003	63,506
Agricultural Inspection Certificates	26,458	[illegible]0,641	33,480

1/ Effective July 1, 1983, 2 additional permanent ports and 4 mobile units were opened.
2/ Effective July 1, 1984, 1 additional mobile unit was opened.

PORT OF ENTRY

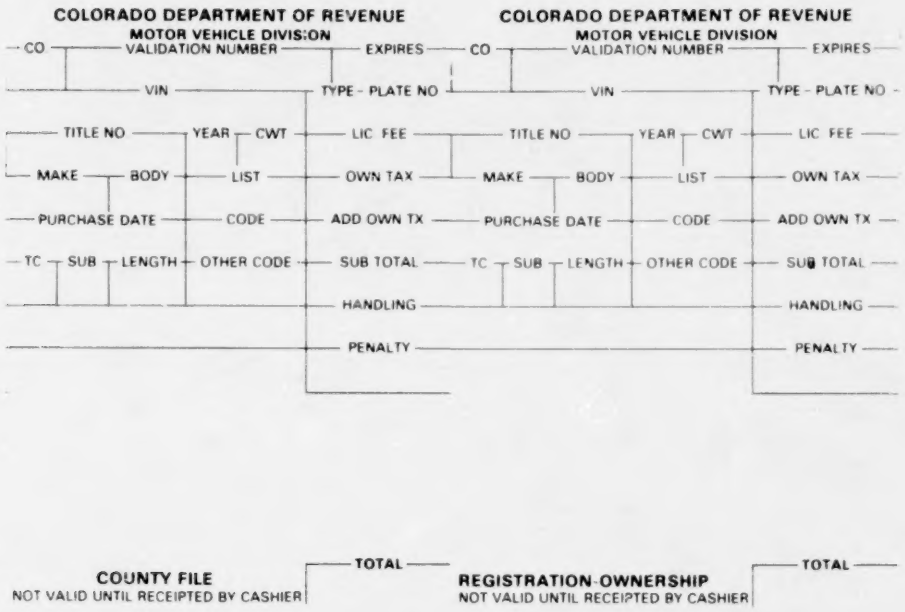
TRUCKS CLEARED AND WEIGHED BY PORT

Fiscal Year Ended June 30, 1985

Port	Cleared	Weighed
Cortez	182,787	117,592
Dumont	341,032	249,466
Fort Collins	581,159	467,435
Fort Garland	78,585	54,812
Fort Morgan	406,126	251,079
Grand Junction	225,249	180,219
Lamar	347,281	298,541
Limon	498,104	482,241
Monument	629,354	444,238
Platteville	189,697	106,269
Trinidad	172,536	147,596
Mobile Units	142,389	49,405
TOTAL	3,794,299	2,848,893

MOTOR VEHICLE

42-3-104 *Application for registration-tax*
(2) The owner of such vehicle or his agent shall, upon filing the application for registration, pay such fees as are prescribed by section **42-3-123** together with the annual specific ownership tax.



REGISTRATION/OWNERSHIP
TAX RECEIPT

1 One copy of this receipt must be in the possession of vehicle operator
2 If you move from the address shown, notify your county clerk within ten days
3 Specific ownership taxes are due and payable for the full registration period If you sell or dispose of this vehicle during the registration period, no refund can be made You may recover that unused portion of the ownership taxes paid by collecting from the new owner at the time of sale This stub must be presented by the new owner or credit for specific ownership tax paid will not be granted One copy of this receipt should be retained by seller for transfer of license plates to another vehicle
4 A fee of $1 25 will be charged for a duplicate copy
5 This registration expires last day of month shown on front of this form and must be renewed within 30 days

Signature

MOTOR VEHICLE REGISTRATION FEES

NOTE: Registration fees include an additional fee of $1.00 for County Clerks fee, $1.50 for county and municipality road building, plus 30¢ for the emission fee on tax class A, B, and C.

PASSENGER VEHICLES

2,000 lbs. or less	$ 8.80
2,001 to 4,500 lbs	$ 8.80 plus 20¢ per 100 lbs. over 2,000 lbs.
4,501 lbs. and over	$ 15.90 plus 60¢ per 100 lbs. over 4,500 lbs.

PASSENGER BUSES FOR HIRE

$27.80 for 10-or-less capacity plus $1.25 for each additional seat over ten seats plus passenger mile tax

MOTORCYCLES

Motorcycles	$ 5.80

FARM TRUCKS AND TRUCK-TRACTORS

2,000 lbs. or less	$ 9.00
2,001 to 4,500 lbs	$ 9.00 plus 20¢ per 100 lbs. or fraction thereof
4,501 to 5,000 lbs	$ 15.90 plus 60¢ per 100 lbs. or fraction thereof
5,001 to 10,000 lbs	$ 18.75 plus 45¢ per 100 lbs. or fraction thereof
10,001 to 16,000 lbs	$ 42.00 plus $1.20 per 100 lbs. or fraction thereof
More than 16,000 lbs	$114.30 plus $1.50 per 100 lbs. or fraction thereof

METRO TRUCKS

5,001 to 10,000 lbs	$ 37.02 plus $1.12 per 100 lbs. or fraction thereof
10,001 to 10,200 lbs	$ 91.90
More than 10,200 lbs	$ 92.83 plus $2.31 per 100 lbs. or fraction thereof

STATE TRUCKS AND TRUCK-TRACTORS

2,000 lbs. or less	$ 10.40
2,001 to 3,500 lbs	$ 10.60 plus 20¢ per 100 lbs. or fraction thereof
3,501 to 4,500 lbs	$ 18.90 plus 60¢ per 100 lbs. or fraction thereof
4,501 to 10,000 lbs	$ 37.80 plus $2.00 per 100 lbs. or fraction thereof
More than 10,000 lbs	$ 25.30 plus gross ton mile rate

MOTOR VEHICLE REGISTRATION FEES
(continued)

SCHOOL BUSES

$17.80 for 25-passenger capacity plus 50¢ for each additional seat over twenty-five

TRAILERS AND SEMITRAILERS

Trailers	
Less than 2,000 lbs	$ 5.50
2,000 lbs. and over	$ 10.00
Semitrailers	
All Semitrailers	$ 10.30

RECREATIONAL TRUCKS 1/

2,000 lbs. or less	$ 10.40
2,001 to 3,500 lbs	$ 10.60 plus 20¢ per 100 lbs. or fraction thereof
3,501 to 4,500 lbs	$ 18.90 plus 60¢ per 100 lbs. or fraction thereof
4,501 to 6,500 lbs	$ 27.90 plus 60¢ per 100 lbs. or fraction thereof

TRAILER COACHES

Trailer Coaches	$ 10.00

MOTOR HOMES

2,000 lbs. or less	$ 8.80
2,001 to 4,500 lbs	$ 9.00 plus 20¢ per 100 lbs. over 2,000 lbs.
4,501 to 6,500 lbs	$ 15.90 plus 60¢ per 100 lbs. over 4,500 lbs.
More than 6,500 lbs	$ 27.60 plus 30¢ per 100 lbs. over 6,500 lbs.

TON-MILE AND PASSENGER MILE TAX RATES

Ton-Mile Tax
- Eight-tenths of one mill upon each gross ton-mile of empty weight
- Two mills upon each gross ton-mile of cargo weight

Passenger Mile Tax
- One mill per passenger per mile

MOTOR VEHICLE REGISTRATION FEES
(continued)

OTHER

Standard & FM Radio and Television Call Letter Plates -- additional fee $5.00
Amateur Radio Call Letter Plates -- additional fee $2.00
Motorcycle Dealers Plates -- $26.00 for 1st license plate issued, $8.50 for each additional plate up to and including five plates, $11.00 for each in excess of five
In Transit Dealer Plates -- First plate is $31.00 plus $8.50 each for next four plus $11.00 each in excess of five
Personalized License Plates -- $35.00 for 1st year issued in addition to normal registration fee; $25.00 fee for subsequent years after issuance in additional to normal registration fee; $13.00 fee for transfer of plates to another vehicle

1/ Trucks not exceeding 10,000 lbs. empty weight to be used exclusively for pleasure, enjoyment, and other recreational purposes, or family transportation of owner, lessee, or occupant and is not used to transport cargo or passengers for hire or profit, or otherwise in any business or commercial enterprise.

LICENSE FEES AND OWNERSHIP TAX COLLECTED

Calendar Year 1964

County	License Fees	Ownership Tax
Adams	$ 3,685,683	$ 9,998,911
Alamosa	186,567	377,772
Arapahoe	4,072,419	17,232,815
Archuleta	86,200	191,623
Baca	123,798	203,871
Bent	83,247	172,798
Boulder	2,485,160	8,039,248
Chaffee	228,370	458,216
Cheyenne	57,840	135,115
Clear Creek	142,540	438,539
Conejos	108,401	172,645
Costilla	51,206	106,781
Crowley	50,195	88,028
Custer	50,133	107,004
Delta	405,206	694,264
Denver	5,515,769	19,629,367
Dolores	35,628	55,336
Douglas	586,990	2,585,713
Eagle	301,211	1,129,086
Elbert	177,485	418,369
El Paso	4,138,540	11,998,312
Fremont	438,571	897,588
Garfield	448,497	1,241,451
Gilpin	73,803	203,746
Grand	225,494	646,436
Gunnison	164,021	394,607
Hinsdale	16,644	36,660
Huerfano	101,607	204,161
Jackson	48,886	124,590
Jefferson	5,303,690	18,258,126
Kiowa	57,115	109,293
Kit Carson	193,382	340,253
Lake	118,585	245,173
La Plata	456,426	1,038,039
Larimer	2,147,949	5,904,695
Las Animas	193,083	366,287
Lincoln	123,158	247,222
Logan	360,138	773,839
Mesa	1,339,506	3,294,728
Mineral	19,269	45,313
Moffat	249,378	584,293
Montezuma	327,784	720,367
Montrose	447,461	839,144
Morgan	431,613	900,188
Otero	301,059	600,000
Ouray	52,914	198,706
Park	173,459	515,642
Phillips	121,621	234,071
Pitkin	206,238	775,606
Prowers	239,481	438,478
Pueblo	1,533,200	3,235,706
Rio Blanco	149,505	501,561
Rio Grande	207,211	372,725
Routt	275,985	778,277
Saguache	82,281	142,753
San Juan	16,548	33,885
San Miguel	52,998	106,931
Sedgwick	69,792	132,605
Summit	222,317	880,367
Teller	196,861	549,970
Washington	146,877	263,682
Weld	2,007,093	5,030,209
Yuma	235,217	427,797
STATE TOTAL	$42,149,338	$126,866,992

NUMBER OF REGISTRATIONS
BY TYPE OF LICENSE BY COUNTY

Calendar Year 1984

County	Passenger	Personalized Plates	Handicap	Radio Call Letter Plates	Street Rods	POW Plates	Electric	Motorcycles	Motor Homes
Adams	152,713	1,807	606	179	16	50	4	9,500	2,707
Alamosa	6,265	60	7	7	0	0	0	530	22
Arapahoe	235,774	4,151	541	274	13	52	5	10,711	2,411
Archuleta	2,731	19	3	4	0	1	0	150	29
Baca	2,796	35	3	6	0	0	0	142	39
Bent	2,875	28	12	7	0	1	0	174	34
Boulder	135,051	1,634	369	280	12	22	9	9,826	2,031
Chaffee	8,252	62	11	11	0	3	0	657	159
Cheyenne	1,283	18	6	2	0	0	0	72	23
Clear Creek	6,287	135	12	16	1	1	0	479	82
Conejos	3,513	26	5	0	0	2	0	239	11
Costilla	1,551	14	2	1	0	0	0	96	2
Crowley	1,628	7	8	3	0	1	0	102	23
Custer	1,581	10	4	2	0	1	0	157	16
Delta	12,778	69	30	15	0	7	0	1,052	203
Denver	320,220	4,570	1,277	210	7	62	7	11,521	1,912
Dolores	840	4	3	0	0	0	0	80	5
Douglas	24,019	486	25	35	0	7	3	1,306	400
Eagle	12,586	333	10	20	1	1	0	816	81
Elbert	5,321	90	11	4	0	0	0	312	79
El Paso	218,333	2,319	412	303	11	60	7	12,547	3,340
Fremont	17,076	136	158	40	2	4	0	1,570	302
Garfield	15,938	195	16	31	1	3	0	1,174	233
Gilpin	3,037	72	6	9	0	1	0	282	64
Grand	7,974	109	17	8	0	0	1	549	122
Gunnison	6,035	28	9	9	0	1	0	478	40
Hinsdale	520	9	0	1	0	0	0	50	7
Huerfano	3,520	20	24	7	0	3	0	150	21
Jackson	1,183	26	0	0	0	0	0	92	18
Jefferson	280,943	4,508	676	391	44	67	7	15,979	4,164
Kiowa	1,185	35	8	1	0	2	0	82	6
Kit Carson	4,382	42	9	3	0	0	0	256	66
Lake	4,306	43	3	3	0	0	0	303	48
La Plata	16,693	165	48	20	0	6	0	1,055	150
Larimer	98,987	1,065	377	159	14	25	19	8,156	1,536
Las Animas	7,490	87	17	5	7	1	1	354	11
Lincoln	3,075	55	6	2	0	0	0	188	44
Logan	12,009	116	37	11	0	3	0	815	180
Mesa	49,915	450	167	64	15	7	1	3,775	856
Mineral	659	7	0	0	3	0	0	52	2
Moffat	6,803	75	5	7	0	1	1	489	75
Montezuma	9,438	100	25	7	4	4	1	588	115
Montrose	13,828	99	39	32	0	4	0	1,042	194
Morgan	13,165	285	24	17	2	1	1	828	170
Otero	11,730	114	56	16	0	3	0	720	127
Ouray	1,770	16	1	3	0	2	0	122	13
Park	6,212	89	25	8	0	6	0	428	126
Phillips	3,033	34	6	2	0	5	0	200	38
Pitkin	10,444	296	2	5	0	0	0	790	43
Prowers	7,522	72	18	8	1	2	0	554	75
Pueblo	68,674	656	557	125	0	27	1	4,103	948
Rio Blanco	3,521	65	2	4	0	13	0	247	45
Rio Grande	5,921	74	22	3	0	1	0	539	49
Routt	8,690	113	7	3	0	1	0	936	99
Saguache	2,226	19	7	0	0	0	0	184	31
San Juan	566	7	1	0	0	1	0	43	3
San Miguel	1,870	22	6	1	0	0	0	196	20
Sedgwick	1,948	61	9	6	0	1	0	126	16
Summit	9,795	167	4	16	0	1	0	683	81
Teller	7,927	94	11	28	0	0	0	566	184
Washington	3,320	57	7	3	0	0	0	218	27
Weld	74,937	844	274	72	4	13	0	5,070	1,255
Yuma	5,753	104	4	6	0	3	1	404	79
STATE TOTALS	1,970,417	26,508	6,047	2,515	158	483	69	114,905	25,292

NUMBER OF REGISTRATIONS
BY TYPE OF LICENSE BY COUNTY
(continued)

County	Trailer	Trucks						
		Light 1/	Ton Mile	Recreation	Metro	Farm	Truck Tractors	Farm Tractors
Adams	21,266	46,707	2,742	4,958	96	2,385	1,547	119
Alamosa	1,621	2,726	113	147	0	879	65	26
Arapahoe	17,752	41,047	1,501	2,895	124	801	315	32
Archuleta	867	1,533	67	151	0	220	19	0
Baca	1,100	1,044	47	18	0	2,024	18	31
Bent	802	995	39	52	3	819	6	12
Boulder	13,497	29,680	989	1,825	9	1,645	381	27
Chaffee	2,052	3,244	178	530	0	308	91	3
Cheyenne	414	429	44	34	0	881	9	12
Clear Creek	850	2,146	66	237	0	81	21	1
Conejos	923	1,707	43	58	0	1,068	27	28
Costilla	355	795	13	29	0	571	2	16
Crowley	434	577	23	9	0	698	13	2
Custer	478	711	18	98	0	346	20	6
Delta	4,112	6,042	203	754	5	1,625	101	21
Denver	15,908	57,007	3,795	2,617	365	39	1,127	0
Dolores	423	410	15	67	0	517	17	0
Douglas	4,512	7,143	488	751	3	808	200	6
Eagle	1,775	4,476	260	344	0	338	63	2
Elbert	1,739	2,144	101	171	0	1,676	62	22
El Paso	22,078	51,800	1,954	2,744	189	1,756	555	20
Fremont	3,869	6,668	193	652	10	994	142	12
Garfield	3,578	6,171	473	1,228	0	718	128	10
Gilpin	416	1,060	40	272	4	35	9	0
Grand	1,872	3,179	211	439	0	451	68	2
Gunnison	1,500	2,456	121	251	0	389	40	2
Hinsdale	171	251	4	17	1	25	3	0
Huerfano	664	1,654	83	65	0	607	36	1
Jackson	523	546	36	102	0	394	32	6
Jefferson	29,481	62,976	1,621	6,280	145	1,054	535	11
Kiowa	491	418	37	16	0	1,002	3	10
Kit Carson	1,340	1,567	102	85	1	2,599	35	52
Lake	754	1,959	117	253	2	30	5	0
La Plata	3,891	6,533	332	1,102	3	1,207	77	5
Larimer	15,186	29,631	1,028	1,242	32	2,833	279	27
Las Animas	1,185	2,830	94	62	0	1,233	64	15
Lincoln	965	1,063	92	13	0	1,585	26	48
Logan	2,762	3,807	283	165	1	3,038	192	24
Mesa	11,659	19,631	792	2,475	31	1,993	252	22
Mineral	192	290	16	49	0	21	10	0
Moffat	2,351	3,123	167	864	0	901	56	11
Montezuma	3,619	5,284	250	449	0	1,711	118	11
Montrose	4,581	6,359	279	712	3	2,356	136	14
Morgan	2,872	4,371	293	368	6	3,155	184	53
Otero	2,205	3,739	171	242	10	2,189	59	16
Ouray	493	696	39	38	0	232	7	3
Park	1,323	2,868	85	231	1	326	49	3
Phillips	828	896	79	21	16	1,597	19	55
Pitkin	982	2,590	100	97	1	188	14	0
Prowers	1,870	2,792	150	93	3	1,928	62	23
Pueblo	9,624	23,035	767	1,801	32	1,475	253	10
Rio Blanco	1,582	2,183	147	308	3	622	38	5
Rio Grande	1,862	2,776	101	108	0	1,802	46	7
Routt	2,114	3,732	247	767	1	658	54	15
Saguache	724	1,050	32	34	0	940	10	17
San Juan	93	292	8	51	0	1	2	0
San Miguel	446	818	39	50	0	233	12	7
Sedgwick	397	594	29	9	0	983	9	9
Summit	1,068	3,141	155	266	1	67	37	0
Teller	1,692	3,213	72	310	1	226	33	1
Washington	1,014	882	90	14	0	2,699	50	37
Weld	12,925	24,791	1,412	1,425	5	10,924	472	121
Yuma	1,894	1,610	120	49	1	3,410	84	66
STATE TOTALS	250,016	515,890	23,206	41,564	1,108	78,316	6,399	1,117

1/ Less than 10,000 lbs.

NUMBER OF REGISTRATIONS
BY TYPE OF LICENSE BY COUNTY
(continued)

County	Government Owned Vehicles	Motor Vehicle Dealers	Motorcycle Dealers	Off Highway Special Mobile Equipment	Special Mobile Equipment	Total Number
Adams	192	2,998	55	973	2,555	254,071
Alamosa	19	152	12	48	146	12,845
Arapahoe	307	5,219	73	746	1,484	326,228
Archuleta	10	32	0	29	12	5,877
Baca	5	57	3	3	13	7,384
Bent	17	30	2	45	33	5,986
Boulder	179	1,934	47	677	1,000	201,124
Chaffee	5	143	10	56	125	15,900
Cheyenne	11	28	0	20	10	3,296
Clear Creek	15	16	0	24	36	10,500
Conejos	8	39	0	3	8	7,708
Costilla	9	0	0	0	2	3,458
Crowley	8	17	0	8	9	3,570
Custer	5	3	0	13	39	3,506
Delta	35	223	7	43	116	27,441
Denver	358	3,695	89	1,104	2,528	428,418
Dolores	6	42	0	5	3	2,407
Douglas	46	255	10	297	669	41,469
Eagle	73	42	5	54	153	21,433
Elbert	21	26	0	16	52	11,847
El Paso	386	3,772	81	823	2,183	325,673
Fremont	74	282	11	149	126	32,470
Garfield	34	333	13	176	310	30,703
Gilpin	9	18	0	13	36	5,383
Grand	7	48	1	61	103	15,222
Gunnison	20	83	5	29	55	11,551
Hinsdale	1	6	0	15	2	1,084
Huerfano	18	18	0	14	8	6,913
Jackson	5	0	0	76	36	3,075
Jefferson	205	3,762	98	711	2,068	415,726
Kiowa	11	0	0	4	8	3,319
Kit Carson	15	104	5	45	50	10,753
Lake	10	34	4	41	71	7,986
La Plata	49	260	8	64	170	31,838
Larimer	162	1,790	70	454	1,211	164,283
Las Animas	29	102	6	98	53	13,744
Lincoln	6	128	0	22	41	7,361
Logan	29	374	12	133	287	24,278
Mesa	75	882	29	866	1,002	94,959
Mineral	3	0	0	2	2	1,308
Moffat	17	115	2	118	180	15,361
Montezuma	30	210	3	201	231	22,399
Montrose	11	320	15	115	261	30,400
Morgan	23	229	13	110	389	26,559
Otero	2	267	7	49	59	21,781
Ouray	6	0	0	205	24	3,670
Park	18	31	0	7	64	11,900
Phillips	11	72	0	50	17	6,981
Pitkin	44	0	0	63	72	15,731
Prowers	8	173	6	99	92	15,551
Pueblo	64	1,324	49	529	601	114,655
Rio Blanco	23	45	0	129	327	9,309
Rio Grande	11	81	5	29	84	13,521
Routt	23	65	8	116	219	17,888
Saguache	9	24	0	4	6	5,317
San Juan	0	5	0	0	1	1,074
San Miguel	0	13	0	10	32	3,775
Sedgwick	12	43	0	12	17	4,281
Summit	32	45	23	58	131	15,771
Teller	42	61	4	48	83	14,596
Washington	16	47	0	10	13	8,504
Weld	66	1,447	35	811	1,270	138,173
Yuma	12	120	6	21	47	13,794
STATE TOTALS	2,875	31,674	812	10,755	21,035	3,133,161

MOTOR VEHICLE EMISSIONS PROGRAM

Fiscal Year Ending June 30, 1985

License and Certificates:

Stations Licensed	302
Stations Renewed	1,319
Mechanics Licensed	1,082
Mechanics Renewed	2,808
Certificates Sold	1,479,155

Collections:

From Stations Licenses	$ 7,550.00
From Stations Renewals	13,190.00
From Mechanics Licenses	10,820.00
From Mechanics Renewals	14,045.00
From Certificates Sold	2,218,732.50
Total Collections	$2,264,337.50

STANDARD SUMMARY
OF MOTOR VEHICLE TRAFFIC ACCIDENTS

IN COLORADO FOR 1984 ANNUAL

SUMMARY OF ALL ACCIDENTS.

1. ACCIDENT CLASSIFICATIONS	NUMBER OF ACCIDENTS: PROPERTY DAMAGE	IN-JURED	FATAL	TOTAL	NUMBER OF PERSONS: INJURY SEVERITY 1	2	3	4	Tot. 2,3 &4	5
A. M. Veh. ran off road	13,450	7095	259	20,804	DATA NOT AVAILABLE	2770	5009	2041	9820	287
B. Non-Coll. Accident	3190	2999	102	6291		1126	2161	971	4258	107
1. Overturning Accident	2362	2617	94	5073		992	1926	894	3812	99
2. Other Non-Coll. Acc.	828	382	8	1218		134	235	77	446	8
C. Coll. Acc. involving Ped.	--	1002	67	1069		298	434	345	1077	68
1. School Age tu/frm Schl	--	167	--	167		55	83	44	182	--
2. All Others	--	835	67	902		243	351	301	895	68
D. Inv. M. Veh. in Transport	58,829	18,543	198	77,570		14,373	10,217	3723	28,313	236
1. Broadside	14,000	5203	47	19,250		3973	3045	1154	8172	53
2. Head-on	991	896	56	1943		612	792	433	1837	74
3. Rear-end	16,610	5967	17	22,594		5844	2345	695	8884	20
4. Sideswipe Same Dir.	6772	678	6	7456		490	370	104	964	6
5. Sideswipe Opp. Dir.	1851	400	21	2272		253	269	136	658	24
6. Approach Turn	5545	2907	24	8476		2132	1885	724	4741	25
7. Overtaking Turn	2039	379	5	2423		286	203	79	568	7
8. Parked M. Veh.	10,774	1251	11	12,036		534	810	218	1562	11
9. Railway Veh.	55	29	6	90		16	11	21	48	11
10. Bicycle	181	819	5	1005		229	474	158	861	5
11. Motorized Bicycle	11	14	--	25		4	13	1	18	--
E. Involving Animal	1208	153	1	1362		77	91	29	197	1
1. Domestic	388	98	1	487		51	57	15	123	1
2. Wild	820	55	--	875		26	34	14	74	--
F. Involving Fixed Object	11,186	4765	176	16,127		1804	3312	1252	6368	197
1. Light Pole	1226	506	4	1736		208	334	100	642	4
2. Traffic Signal Pole	250	67	--	317		16	51	24	91	--
3. Sign	908	198	4	1110		67	136	51	254	5
4. Bridge Rail	191	131	3	325		42	89	40	171	4
5. Guard Rail	814	476	23	1313		182	294	123	599	25
6. Median Barrier	392	243	1	636		107	155	51	313	1
7. Bridge Abutment	49	49	1	99		16	27	22	65	3
8. Column or Pier	32	20	2	54		7	18	5	30	4
9. Culvert or Headwall	114	94	5	213		33	69	24	126	5
10. Embankment	855	832	24	1711		342	602	226	1170	26
11. Curb	1678	682	25	2385		258	468	154	880	28
12. Delineator Post	364	245	24	633		89	205	92	386	28
13. Fence	1662	346	15	2023		97	265	88	450	15
14. Tree	558	348	11	917		125	235	103	463	11
15. Large Boulder	214	138	15	367		55	122	40	217	16
16. Ditch in Roadway	60	23	--	83		8	14	4	26	--
17. Barricade	151	34	4	189		9	27	18	54	5
18. Wall	213	82	1	296		31	54	24	111	1
19. Crash Cushion	12	7	--	19		2	5	2	9	--
20. Other Fixed Object	846	151	5	1002		56	96	36	188	5
21. Inv. Other Object	597	93	9	699		52	46	25	123	11
G. Accident Private Property	--	--	--	--		--	--	--	--	--
M. Non-Invest. Reports	--	--	--	--		--	--	--	--	--
TOTALS	74,415	27,462	544	102,421		17,678	16,215	6320	40,213	609

NOTE: The five catagories of injuries follow the Investigating Officer's Traffic Report Form Overlay.
1. No Injury.
2. Possible Injury.
3. Evident, Non-incapacitating.
4. Evident, Incapacitating.
5. Number of Persons Killed.

Contributing Circumstances (Table 2) Compiled only from Police Reports — DOES NOT INCLUDE HIT & RUN DRIVERS

2.Dr./Ped. Classification	Tot. Acc.	Fatal Acc.	Inj. Acc.	Prop. Dam.
A. Driver Action	159,719	733	45,852	113,134
1. No Improper Drvg.	74,261	258	20,662	53,341
2. Ex. Law Speed Lim.	2691	120	1373	1198
3. Ex. Saf. Spd. for Con	7661	61	2407	5193
4. Fail Yld. ROW Inter.	9303	21	2769	6513
5. Fail Yld. to Ped.	146	2	110	34
6. Imp. L. turn frt. Traf	6484	19	2176	4289
7. Chng. lanes (Weavg.)	2416	8	427	1981
8. Imp. Passing	1220	13	270	937
9. Wrg. Sid./Not Passing	1427	32	609	786
10. Fol. too Close	5949	1	1493	4455
11. Inattentive Driving	22,730	95	7050	15,585
12. Signaling Violation	508	2	133	373
13. Dis. Traf. Cont. Dr.	4968	25	1883	3060
14. Parking Violation	414	2	103	309
15. Spill load on road	135	--	20	115
16. Improper Backing	3175	2	146	3027
17. Other Imp. Action	16,231	72	4221	11,938
B. Pedestrian Action	1416	79	1111	226
1. Cross Against Signal	110	4	90	16
2. Cross/Ent. Intersect.	190	4	164	22
3. Cross/Ent. Not Inter.	378	20	311	47
4. Standing in Roadway	88	11	65	12
5. Playing in Roadway	32	2	26	4
6. Soliciting Rides	7	2	4	1
7. Walk Rdwy. w/Traf.	70	11	54	5
8. Walk Rdwy. Ag/Traf.	26	5	18	3
9. Get in/off Vehicle	39	1	34	4
10. Push/work on Veh.	29	3	23	3
11. Other Action	447	16	322	109
C. Condition Driver/Ped.	157,180	802	46,047	110,331
1. DUI/DWAI	7534	140	3531	3863
2. Had Been Drinking	7458	86	3008	4364
3. Not Been Drinking	132,918	374	37,023	95,521
4. Unknown if Drinking	8781	191	2228	6362
5. Asleep at Wheel	345	9	174	162
6. Physical Defects	144	2	83	59

1. AGE OF CASUALTY	NUMBER OF PERSONS KILLED									NUMBER OF PERSONS INJURED								
	TOTAL KILLED			PEDESTRIANS			BICYCLES			TOTAL INJURED			PEDESTRIANS			BICYCLISTS		
	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female
1. 0 to 4	13	9	4	5	4	1	--	--	--	862	441	421	59	38	21	2	2	--
2. 5 to 9	8	5	3	2	2	--	--	--	--	1151	584	567	151	99	52	46	35	11
3. 10 to 15	27	12	15	4	1	3	1	1	--	1997	1044	953	150	83	67	139	105	34
4. 16 to 17	44	30	14	1	1	--	1	1	--	2774	1409	1365	52	29	23	33	29	4
5. 18 to 20	70	52	18	5	4	1	--	--	--	4439	2537	1902	74	48	26	23	14	9
6. 21 to 24	102	74	28	16	12	4	2	--	2	5651	3353	2298	104	65	39	48	30	18
7. 25 to 34	142	111	31	6	4	2	--	--	--	9833	5601	4232	180	122	58	47	33	14
8. 35 to 44	66	49	17	9	5	4	--	--	--	4908	2535	2373	93	55	38	14	9	5
9. 45 to 54	40	29	11	4	3	1	--	--	--	2588	1305	1283	58	34	24	5	4	1
10. 55 to 64	39	28	11	4	3	1	1	1	--	1771	811	960	48	24	24	2	1	1
11. 65 to 74	27	19	8	8	5	3	--	--	--	1042	475	567	25	7	18	--	--	--
12. 75 and older	21	11	10	7	5	2	--	--	--	586	262	324	25	10	15	--	--	--
13. Not Stated	10	7	3	2	2	--	--	--	--	2611	1331	1280	64	43	21	23	18	5
Totals	609	436	173	73	51	22	5	3	2	40,213	21,688	18,525	1083	657	426	382	280	102

Drivers of Vehicles in Proper Parking Locations are Excluded

4. Age/Sex of Driver	MALE				FEMALE			
	All Acc.	Fatal Acc.	Injury Acc.	Prop. Dam.	All Acc.	Fatal Acc.	Injury Acc.	Prop. Dam.
1. 15 and Younger	DATA NOT AVAILABLE	6	490	DATA NOT AVAILABLE	DATA NOT AVAILABLE	3	366	DATA NOT AVAILABLE	DATA NOT AVAILABLE	3	124	DATA NOT AVAILABLE
2. 16 to 17		20	1653			15	898			5	755	
3. 18 to 20		44	2970			33	1760			11	1210	
4. 21 to 24		61	4027			47	2521			14	1506	
5. 25 to 34		102	7621			86	4584			16	3036	
6. 35 to 44		46	3854			37	2170			9	1684	
7. 45 to 54		29	1913			23	1118			6	795	
8. 55 to 64		26	1238			21	679			5	559	
9. 65 to 74		12	678			11	399			1	279	
10. 75 and older		8	345			4	204			4	141	
11. Not Stated		4	1319			3	776			1	543	
TOTALS		358	26,108			283	15,475			75	10,632	

5. MILEAGE RATES	This Yr to Dt	Last Yr Same Pd	Percent Change
1. Motor Vehicle Traffic Deaths	609	646	-5.7%
2. Estimated MV Mileage traveled (Millions)	24,476	24,183	+1.2%
3. Death rate per 100 million veh. miles.	2.5	2.7	-7.4%
4. Fatal Acc. Rate per 100 Mill veh. miles.	2.2	2.4	-8.3%
5. Fatal Accidents.	544	591	-8.0%
6. Injury Acc. rate per 100 mil veh. miles.	112.2	115.4	-2.8%

6. COMPARATIVE TOTALS	Same period last year			This Year to Date			Same Period Last Year		
	All Acc.	Person Kill	Person Inj	All Acc.	Person Kill	Person Inj	All Acc.	Person Kill	Person Inj
	104,172	646	40,727	102,421	609	40,213	104,172	646	40,727

Vehicles in proper parking positions are included

7. TYPE OF VEHICLE	All Accidents	Fatal Accidents	Injury Accidents	Property Damage
1. Passenger Car	133,847	442	36,008	97,397
2. Car with Trailer	591	8	125	458
3. Pickup Truck	29,674	178	7369	22,127
4. Truck, Self-Contained	5715	28	1218	4469
5. Truck, Tractor/Tanker	565	4	109	452
6. Truck, Tractor/Semi-Trailer	2755	41	686	2028
7. Self-Propelled Motorhome	220	2	49	169
8. School Bus	388	--	76	312
9. Non-School Bus	802	7	180	615
10. Motorcycle	2854	71	2158	625
11. Bicycle	1217	6	997	214
12. Motorized Bicycle	68	--	47	21
13. Farm Equipment	83	3	27	53
14. Other	1979	16	444	1519
TOTALS	180,758	806	49,493	130,459

8. LOCATION	NUMBER OF ACCIDENTS				NUMBER OF VEHICLES	
	Total	Fatal	Injured	Property Dam	Rolled	Involved
1. Rural	21,359	352	7392	13,615	404	11,561
2. Urban	81,281	192	20,070	61,019	205	28,652
3. Incorporated	80,401	176	18,756	61,469	189	26,713
4. Unincorporated	22,239	368	8706	13,165	420	13,500
TOTALS	102,640	544	27,462	74,634	609	40,213

9. Restraint/Safety Protection	YES	NO	NOT STATED
1. Restraint Used	DATA NOT AVAILABLE		
2. Occupant Ejected	DATA NOT AVAILABLE		
3. Helmet Used	649	964	1241
4. Eye Protection Used	1350	188	1316

DRIVER'S LICENSE ACTIVITY

Calendar Year 1984

	State Offices	County Offices	All Offices
TYPE OF LICENSE ISSUED:			
Adult Licenses	655,495	6,019	661,514
Provisional Licenses	46,760	405	47,165
Minor Licenses	2,951	126	3,077
Motorcycle Only Licenses	526	35	561
School Bus Licenses	1,868	39	1,907
Total Licenses Issued	707,600	6,624	714,224
TYPE OF PERMIT ISSUED:			
Adult Instruction Permits	20,448	46	20,494
Provisional Instruction Permits	6,392	12	6,404
Minor Instruction Permits	45,367	429	45,796
Motorcycle Instruction Permits	3,522	16	3,538
Total Permits Issued	75,729	503	76,232
Total Licenses & Permits Issued	783,329	7,127	790,456
ENDORSEMENTS & MISCELLANEOUS:			
Motorcycle Endorsements	15,128	153	15,281
Colorado I.D. Cards	53,292	50	53,342
Change of Name and/or Address	198,699	934	199,633
EXAMINATIONS:			
Written Tests Given	280,117	1,822	281,939
Written Tests Passed	210,643	1,246	211,889
Written Tests Failed	69,474	576	70,050
Driving Tests Given	127,161	863	128,024
Driving Tests Passed	109,116	831	109,947
Driving Tests Failed	18,045	32	18,077
Vision Referrals	1,647	32	1,679
Physical Referrals	530	2	532
Oral Examinations	5,313	4	5,317

DRIVER IMPROVEMENT

RESTRAINT ACTIONS	Calendar Year 1983	1984
Suspensions:		
Insurance Termination and Financial Responsibility	6,074	6,435
Point System	19,478	15,818
Driving Under Influence	2,597	1,775
All Other	8,233	9,521
Total Suspensions	36,382	33,549
Revocations:		
Driving Under Influence	3,308	1,932
Express Consent (formerly Implied Consent)	5,840	14,684
All Other	6,732	4,472
Total Revocations	15,880	21,088
Denials:		
Point System	3,539	5,243
Driving Under Influence	5,083	10,543
Leaving Scene of Accident	178	207
Express Consent (formerly Implied Consent)	2,940	7,077
Extensions of Denial	1,979	2,565
All Other	1,393	34
Total Denials	15,112	25,669
Cancellations:		
Failed License Exam	752	810
Applied for License Under Restraint	645	697
All Other	741	958
Total Cancellations	2,138	2,465
TOTAL RESTRAINT ACTIONS	69,512	82,771
LICENSE REINSTATEMENTS	52,428	46,256
FINANCIAL RESPONSIBILITY REPORTS RECEIVED	86,171	83,390

SALES & USE TAX

39-26-101 *Short title.* This article shall be known and may be cited as the "Emergency Retail Sales Tax Act of 1935"

39-26-106 *Schedule of Sales Tax.* (1) There is imposed upon all sales of commodities and services specified in section 39-26-104 a tax at the rate of three percent of the amount of the sale.

DR 100 (1/85) COLORADO DEPARTMENT OF REVENUE — COMBINED RETAIL SALES TAX RETURN

ACCOUNT NUMBER	PERIOD	DUE DATE

STATE OF COLORADO
DEPARTMENT OF REVENUE
Taxpayer Service Division
1375 Sherman Street
Denver, Colorado 80261

303-839-5655
800-332-2085 (Colo only)

RETURN MUST BE FILED EVEN IF NO TAX IS DUE

S.S. No. 1
S.S. No. 2
F.E.I.N.

(See Instructions on Back)

MAKE CHECKS OR MONEY ORDERS PAYABLE TO: COLORADO DEPARTMENT OF REVENUE

ENSURE THAT YOUR ACCOUNT NO. PERIOD AND NAME APPEAR ON THE LOWER PORTION IN BOXES (X), (Y), AND (Z) IF NOT PREPRINTED

Tear carefully along perforation and return lower portion in envelope provided

DR 100 COLORADO COMBINED RETAIL SALES TAX RETURN

Signed under penalty of perjury in the 2nd degree

☐ Check here if address, Social Security or F.E.I.N. number change on back

Signature _____ Date _____ Telephone No. _____

1. GROSS SALES AND SERVICES (include bad debts previously deducted)				$
2. LESS DEDUCTIONS A. Sales to Other Licensed Dealers, For Resale				$
B. Other Deductions (must be itemized on reverse side)				$
C. Total Deductions (line A + line B)				$
3. LINE 1 LESS 2C. Net Taxable Sales	$	$	$	$
A. Less Sale Out of Taxing Area	$	$	$	$
B. Less Food Machinery Electricity (See instructions)	$	$	$	$
C. Less Overpayment from previous return (See instructions)				
4. NET Taxable Sales for Each Tax	$	$	$	$
	☐ 20-31 COUNTY	☐ 99-31 CITY	☐ 62-31 RTD	☐ 84-31 STATE
5. AMOUNT of Sales Tax	$	$	$	$
6. ADD Excess Tax Collected				
7. TOTAL (line 5 + line 6)				
8. DEDUCT service fee allowed vendor (only if paid on or before due date) (See instructions)	%	%	3 1/3 %	3 1/3 %
9. SALES TAX DUE (line 7 minus line 8)				
10. ADD TAX on $ _____				
11. TOTAL TAX DUE (line 9 + line 10)	(7)	(7)	(7)	(7)
12. PENALTY 10% of Tax	(1)	(1)	(1)	(1)
13. INTEREST _____ % per month	(11)	(11)	(11)	(11)
14. TOTAL EACH TAX (add lines 11, 12, 13)	$	$	$	$

15. TOTAL AMOUNT REMITTED (08)

SALES AND USE TAX RATES

The sales and use tax rate for fiscal year 1984/85 was 3% except for the month of July 1984 when the rate was 3 1/2%1/.

In addition to the sales and use tax, there is imposed (effective May 1, 1983), a tax of 0.1% on certain tourist related transactions. Amounts collected from this tax are not included in this section of the Annual Report.

DEFINITIONS

Gross Sales:	Total receipts for all sales and services, both taxable and nontaxable, from Colorado retail sales tax returns.
Wholesale Sales:	Sales to other licensed dealers for purpose of resale.
Retail Sales:	Gross sales less wholesale sales.
Total Deductions:	Sales for services and tangible personal property which are not subject to tax. The following, while not all inclusive, represent major nontaxable items: wholesale sales; interstate commerce sales; sales to government, religious or charitable institutions; admissions; lodgings over 30 days; gasoline; cigarettes; food for off premises consumption; prescription drugs and prosthetic devices; certain machinery and machine tools; certain livestock and feed for livestock; seeds; newspapers; and fuel used in residences for light, heat and power.
Net Taxable Sales:	Gross sales less total deductions.
Filing Requirements:	Returns are due monthly if sales tax liability is $300 or more per month. If sales tax liability is under $300 a month, returns are due quarterly. Wholesale businesses only file annual returns.

1/ The sales and use tax rate of 3% was increased to 3 1/2% for the period May 1, 1983 through July 31, 1984.

SALES TAX COLLECTIONS

Fiscal Years Ended June 30, 1974 - 1985

Year	Gross Collections	Refunds	Net Collections	Percentage Change From Prior Year
1985	$666,820,622 1/	$2,505,452	$664,315,170	+ 8.50
1984	$614,845,296 1/	$2,579,403	$612,265,893	+11.97
1983	$549,654,703 1/	$2,837,538	$546,817,165	+ 1.46
1982	$541,239,663	$2,276,913	$538,962,750	+13.11
1981	$480,383,848	$3,900,488	$476,483,360	- 1.97
1980	$492,712,419	$6,671,427	$486,040,992	+ 5.41
1979	$465,204,531	$4,122,276	$461,082,255	+18.85
1978	$392,076,528	$4,126,482	$387,950,046	+19.19
1977	$332,626,738	$7,152,128	$325,474,610	+11.94
1976	$293,153,783	$2,406,126	$290,747,657	+ 9.33
1975	$270,815,086	$4,872,780	$265,942,306	+11.69
1974	$240,121,682	$2,020,351	$238,101,331	+10.65

1/ Sales tax collection is at 3% rate.

.5% EMERGENCY FUND COLLECTIONS 2/

Fiscal Year	Sales & Use Collections
1985	$ 21,481,533
1984	$107,651,970
1983	$ 7,052,504

2/ Sales and use tax was increased by .5% from May 1, 1983 to July 31, 1984. (See HB 1320 and 1595 in the 1983 Annual Report Legislative Digest and HB 1441 in this year's Legislative Digest.)

USE TAX

Fiscal Years Ended June 30, 1974 - 1985

Year	Consumer Use Tax	Retailer Use Tax	Total Use Tax	Percentage Change From Prior Year
1985	$54,722,228	$19,112,101	$73,834,329	+ 8.35
1984	$52,645,586	$15,499,087	$68,144,673	+ 0.33
1983	$52,960,479	$14,962,441	$67,922,920	- 7.39
1982	$54,831,291	$18,509,068	$73,340,359	+35.23
1981	$38,602,788	$15,632,487	$54,235,275	+ 3.96
1980	$38,365,547	$13,802,357	$52,167,904	+ 9.60
1979	$34,823,401	$12,772,044	$47,595,445	+25.74
1978	$26,287,730	$11,564,131	$37,851,861	+10.57
1977	$23,635,927	$10,597,878	$34,233,805	+17.29
1976	$19,381,781	$ 9,805,187	$29,186,968	+10.34
1975	$17,587,317	$ 8,864,228	$26,451,545	+26.96
1974	$13,799,235	$ 7,036,103	$20,835,338	+ 6.81

NUMBER OF RETURNS, GROSS SALES, DEDUCTIONS
AND NET TAXABLE SALES BY BUSINESS CLASS

Fiscal Year Ended June 30, 1985

Business Class	Monthly Average No. Of Returns	Gross Sales	Deductions	Net Taxable Sales	Percent Of Total Net Taxable Sales
		- - - - - - Thousands of Dollars - - - - - -			
Agriculture, Forestry & Fisheries	271	$ 206,910	$ 153,971	$ 52,939	0.24
Mining	143	308,498	210,148	98,350	0.45
Contract Construction	1,062	829,212	615,860	213,352	0.98
Manufacturing	1,465	6,824,136	5,655,901	1,168,234	5.34
Transportation, Communication, Electric, Gas, and Sanitary Services	1,030	3,799,250	2,099,573	1,699,676	7.78
Wholesale Trade	2,296	9,512,946	8,025,715	1,487,231	6.80
Retail Trade:					
Building Materials and Farm Equipment	1,913	2,252,242	788,556	1,463,687	6.70
General Merchandise	1,832	2,274,308	259,754	2,014,554	9.22
Food Stores	2,053	4,550,432	3,507,053	1,043,378	4.77
Automotive Dealers and Service Stations	3,527	7,519,934	4,450,391	3,069,543	14.04
Apparel and Accessory Stores	2,006	906,965	61,398	845,567	3.87
Furniture and Home Furnishings Stores	2,706	1,304,802	433,752	871,049	3.98
Eating and Drinking Places	5,743	2,400,276	173,671	2,226,605	10.19
Miscellaneous Retail Stores	13,455	6,472,628	3,180,440	3,292,188	15.06
Finance, Insurance and Real Estate	504	337,247	147,009	190,239	0.87
Hotels and Other Lodging Places	1,122	672,463	61,129	611,334	2.80
Services Other Than Lodging	6,311	3,272,449	1,792,132	1,480,314	6.77
Government Facilities	40	29,022	20,161	8,860	0.04
Nonclassifiable Establishments	49	71,690	50,060	21,630	0.10
STATE TOTALS 1/	47,527	$53,545,408	$31,686,676	$21,858,732	100.00

1/ Sum of items may not equal totals because of rounding. Totals do not include penalty, interest, license fees, or occasional auto sales.

RETAIL SALES BY BUSINESS CLASS BY COUNTY

Fiscal Year Ended June 30, 1985

---Thousands of Dollars---

Line No.	County	Agriculture, Forestry & Fisheries	Mining	Contract Construction	Manufacturing	Transportation, Communication, Electric, Gas, & Sanitary Services	Wholesale Trade	Building Materials & Farm Equipment	General Merchandise	Food Stores
1.	Adams	$ 13,955	$ 25,618	$ 94,966	$ 216,500	$ 393,461	$ 473,976	$ 175,967	$ 120,998	$ 455,945
2.	Alamosa	14	0	3,341	234	10,653	8,518	10,663	3,559	21,642
3.	Arapahoe	18,050	14,987	49,904	240,440	225,188	196,116	227,015	400,675	497,874
4.	Archuleta	0	138	591	356	769	1,007	5,480	1,009	8,524
5.	Baca	705	0	425	98	2,295	2,563	4,216	1,924	5,025
6.	Bent	174	0	91	334	1,852	1,332	508	403	5,302
7.	Boulder	10,910	1,502	79,411	372,680	190,642	93,669	112,312	99,346	287,272
8.	Chaffee	95	1,497	1,748	4,362	11,580	4,200	4,245	5,856	20,647
9.	Cheyenne	679	353	12	57	423	4,717	1,099	17	435
10.	Clear Creek	1	0	97	1,334	9,975	519	2,088	1,095	6,613
11.	Conejos	60	108	120	4	3,540	5,838	1,821	110	6,591
12.	Costilla	55	9	231	0	1,564	1,446	395	236	1,599
13.	Crowley	0	0	58	59	1,327	2	1,204	[illegible]	2,676
14.	Custer	0	0	135	59	363	0	412	15	1,957
15.	Delta	2,301	0	2,646	8,538	14,697	9,942	12,326	7,056	25,176
16.	Denver	4,598	53,281	123,001	839,140	816,227	1,276,259	380,600	264,729	616,492
17.	Dolores	0	29	0	46	263	651	1,848	42	890
18.	Douglas	1,622	6,224	7,614	53,525	12,890	5,037	21,643	1,718	33,305
19.	Eagle	28	0	19,768	3,048	13,861	5,320	15,476	5,010	40,212
20.	Elbert	12	0	1,851	181	820	103	910	377	4,431
21.	El Paso	6,897	4,603	61,006	340,016	336,297	192,013	203,947	261,563	425,183
22.	Fremont	675	18	2,070	7,330	27,375	3,894	11,510	11,810	32,696
23.	Garfield	836	608	8,031	3,849	62,922	21,898	13,787	13,221	43,925
24.	Gilpin	0	0	0	799	958	1	72	48	1,949
25.	Grand	10	0	3,756	1,447	14,531	1,677	7,835	1,487	13,913
26.	Gunnison	78	0	1,568	2,547	10,306	5,064	8,854	2,416	18,793
27.	Hinsdale	0	0	32	0	289	11	1,175	127	909
28.	Huerfano	0	310	1,125	31	2,599	4,324	1,864	458	7,751
29.	Jackson	1		286	119	1,402	3,125	2,008	262	2,953
30.	Jefferson	18,205	4,802	42,151	103,512	369,794	138,209	142,602	385,303	681,178
31.	Kiowa	212	0	0	103	174	0	489	234	1,540
32.	Kit Carson	519	0	1,681	2,221	2,596	5,939	10,043	1,666	6,868
33.	Lake	0	0	442	407	7,059	419	2,360	848	7,529
34.	La Plata	185	1,759	5,133	5,883	30,324	11,930	24,329	15,150	48,572
35.	Larimer	7,000	2,122	45,216	76,067	120,237	50,056	113,972	94,875	158,834
36.	Las Animas	365	588	298	2,213	10,859	4,852	3,818	2,796	13,979
37.	Lincoln	15	509	1,456	288	26,742	1,219	5,061	334	5,355
38.	Logan	574	3,589	6,609	8,843	15,401	20,032	10,330	11,318	21,389
39.	Mesa	533	8,492	35,680	33,322	66,784	98,158	42,400	55,051	145,834
40.	Mineral	0	0	9	283	865	3	1,011	39	620
41.	Moffat	365	17,509	9,271	1,702	7,488	18,122	5,098	8,711	22,339
42.	Montezuma	325	2,141	4,311	3,601	15,258	10,146	16,054	8,592	28,835
43.	Montrose	632	2,326	2,338	5,185	15,056	13,252	15,439	7,681	30,819
44.	Morgan	1,335	1,486	8,381	5,405	18,343	12,907	10,632	9,046	25,011
45.	Otero	1,619	0	2,668	5,654	22,986	8,763	10,453	14,281	24,185
46.	Ouray	0	0	46	14	796	33	1,107	226	1,784
47.	Park	40	0	737	110	1,194	1,164	3,612	586	1,661
48.	Phillips	302	0	820	488	22,737	1,657	8,564	320	1,525
49.	Pitkin	284	1,124	3,666	3,730	17,128	7,375	2,881	2,365	23,540
50.	Prowers	157	8,521	3,588	98,688	4,695	6,452	12,508	14,440	10,823
51.	Pueblo	2,353	221	8,586	317,385	118,366	55,912	41,176	84,901	160,464
52.	Rio Blanco	0	519	2,679	1,421	29,193	10,721	3,042	685	8,645
53.	Rio Grande	59	0	3,926	4,570	17,041	2,885	14,147	2,937	17,342
54.	Routt	1,622	19,607	3,961	5,280	25,268	19,821	7,082	2,406	24,381
55.	Saguache	51	0	411	10	2,877	18	563	20	4,687
56.	San Juan	0	0	0	351	372	0	132	139	655
57.	San Miguel	9	0	180	1,116	950	6	2,265	403	4,255
58.	Sedgwick	0	0	364	296	2,766	1,219	3,454	509	3,543
59.	Summit	323	0	11,957	1,799	31,657	3,037	10,487	1,678	31,148
60.	Teller	11	0	830	1,431	5,500	398	7,516	1,717	11,864
61.	Washington	4,465	0	263	48	16,938	215	3,210	332	4,937
62.	Weld	11,922	18,053	26,407	114,594	90,556	87,091	60,103	62,382	99,034
63.	Yuma	2,007	280	2,864	6,959	6,516	1,539	11,576	2,499	7,195
64.	Out of State	1,528	5,862	3,485	159,246	107,096	102,088	18,843	232,353	9,566
	TOTALS	$118,778	$208,796	$704,299	$3,069,360	$3,400,678	$3,018,866	$1,857,715	$2,237,527	$4,241,618

NOTE: Sum of items may not equal totals because of rounding.

RETAIL SALES BY BUSINESS CLASS BY COUNTY
(continued)

---Thousands of Dollars---

Auto Dealers & Service Stations	Apparel & Accessory Stores	Furniture & Home Furnishings Stores	Eating & Drinking Places	Miscellaneous Retail Sales	Finance Insurance & Real Estate	Hotels & Other Lodging Places	Services Other Than Lodging	Government Facilities	Nonclassifiable Establishments	Totals	Line No.
$ 764,313	$ 68,449	$ 80,053	$ 148,144	$ 414,484	$ 1,681	$ 20,016	$ 176,169	$ 946	$ 77	$ 3,645,770	1.
23,836	3,745	3,218	6,723	15,449	0	3,839	8,756	0	0	129,190	2.
1,072,243	149,981	185,210	274,190	787,710	50,477	47,372	547,604	9	104	4,985,149	3.
6,350	546	885	3,245	5,384	8	4,678	1,773	0	0	40,742	4.
11,663	252	2	703	4,298	31	339	1,347	0	0	35,886	5.
7,915	205	1	597	2,086	5	497	305	0	0	21,606	6.
336,296	75,219	61,120	173,278	320,187	1,710	22,035	159,070	364	16	2,397,040	7.
25,004	1,120	1,728	8,695	11,141	90	3,810	5,734	1	0	111,554	8.
3,169	124	44	856	9,038	0	200	2,983	4	0	24,209	9.
6,660	919	262	8,373	7,284	0	1,704	1,879	0	0	48,804	10.
4,675	29	31	648	2,481	0	694	639	0	0	27,391	11.
725	2	2	454	885	0	214	190	0	0	8,031	12.
2,139	102	0	270	896	0	12	315	0	0	9,064	13.
1,678	0	21	414	1,005	535	292	123	0	0	7,068	14.
20,017	2,868	2,357	5,296	16,443	1,127	1,156	5,008	0	0	137,950	15.
706,070	161,067	321,163	471,508	1,089,615	37,575	185,024	789,562	4,007	145	8,140,066	16.
685	0	0	321	1,311	0	55	105	1	0	6,248	17.
33,604	1,124	4,446	12,565	39,152	85	1,209	11,273	108	0	247,144	18.
16,551	11,128	6,357	51,505	62,457	10,547	45,692	13,992	1	0	320,952	19.
3,610	45	336	619	5,341	0	26	1,043	1	0	19,706	20.
562,648	87,047	111,958	263,254	389,361	17,485	77,509	207,248	4,204	57	3,552,295	21.
31,126	3,569	2,808	11,880	20,399	32	4,162	6,484	33	0	177,872	22.
66,871	10,592	6,854	21,509	38,657	161	14,205	37,246	89	0	365,260	23.
153	204	98	2,244	2,241	150	36	289	0	0	9,242	24.
9,780	540	548	14,548	16,480	5,812	11,802	10,382	0	0	114,548	25.
7,949	2,229	466	12,168	15,593	3,151	5,663	4,252	2,227	0	104,323	26.
935	0	8	464	716	9	1,190	25	0	0	5,890	27.
6,835	348	289	2,966	3,886	247	2,271	740	0	0	36,046	28.
1,106	32	11	908	1,203	0	332	5,446	0	0	19,194	29.
803,717	122,569	111,027	262,812	498,765	33,270	28,028	301,614	835	192	4,048,585	30.
5,016	0	0	156	1,207	0	163	254	0	0	9,549	31.
17,457	1,437	3,107	6,027	39,300	12	1,020	5,741	723	0	106,358	32.
8,132	1,443	220	3,430	3,535	36	806	1,216	0	0	37,884	33.
55,544	9,738	10,782	31,640	46,779	1,489	20,260	16,210	0	0	335,705	34.
283,731	46,331	49,422	104,822	213,656	32,760	18,416	76,959	56	0	1,494,535	35.
15,329	464	739	4,252	7,108	61	3,696	2,169	121	0	73,709	36.
19,574	272	800	3,069	23,537	3	874	964	1	0	90,072	37.
41,965	7,128	4,025	9,418	45,015	80	3,430	10,386	24	14	219,569	38.
152,142	27,670	21,215	45,787	129,942	1,675	16,129	42,437	0	1	923,252	39.
323	0	1	660	515	0	980	5	0	0	5,314	40.
25,854	3,048	1,501	8,265	18,520	64	2,104	4,640	0	0	154,600	41.
30,918	2,642	5,924	8,524	23,656	31	4,481	8,215	0	0	173,654	42.
30,167	4,029	3,980	10,418	27,610	8	2,961	11,341	7	0	183,249	43.
67,108	3,385	2,922	10,171	64,651	2,218	1,988	13,015	4,877	0	262,878	44.
30,538	2,583	3,311	7,287	16,484	92	2,592	16,314	25	0	169,835	45.
598	0	44	1,663	1,844	0	1,624	536	6	0	10,320	46.
3,909	150	137	2,487	2,341	6	1,097	752	0	0	19,983	47.
15,539	263	213	1,114	33,326	0	199	1,815	1	98	88,986	48.
4,598	16,361	6,564	50,166	64,026	27,287	23,123	20,445	0	0	274,663	49.
26,984	2,823	2,121	6,121	37,092	70	3,321	5,935	4,674	0	249,092	50.
180,162	15,443	34,062	65,197	79,129	2,771	4,340	48,684	17	0	1,219,248	51.
4,398	579	524	2,173	5,475	3	659	4,202	916	0	75,835	52.
15,761	2,032	1,857	3,010	36,753	54	2,386	3,832	0	34	128,627	53.
12,168	6,170	3,106	17,343	34,776	8,014	19,226	5,658	21	0	215,910	54.
4,814	6	65	651	5,716	10	260	376	41	0	20,575	55.
611	184	23	1,600	1,880	1,101	185	91	0	0	7,325	56.
1,312	461	587	4,464	4,270	1,776	1,078	1,017	0	0	24,148	57.
10,487	377	270	1,160	7,810	22	580	1,395	458	0	34,708	58.
15,963	4,359	3,049	47,033	39,667	17,508	39,726	17,618	0	37	277,051	59.
3,209	358	1,013	4,683	9,471	0	1,894	1,606	7	0	51,508	60.
8,323	437	11	1,552	10,738	0	105	1,863	0	0	53,437	61.
190,502	16,376	18,921	55,529	162,560	4,399	7,474	104,937	62	353	1,127,256	62.
23,344	1,626	1,232	2,605	37,240	41	414	10,527	13	0	118,466	63.
110,637	9,833	31,760	48,665	205,188	25,926	1,371	220,571	82	61,043	1,355,142	64.
$5,955,487	$892,055	$1,115,836	$2,332,300	$5,224,761	$291,710	$669,021	$2,963,325	$24,962	$62,174	$38,389,266	TOTALS

RETAIL TRADE SALES BY COUNTY
CALENDAR YEARS 1975-1984

Thousands of Dollars

County	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984
Adams	$ 645,961	$ 823,670	$ 956,423	$1,197,426	$1,443,045	$1,477,913	$1,771,362	$1,778,299	$1,947,911	$2,115,045
Alamosa	45,852	51,207	54,940	59,468	69,915	83,320	87,228	83,472	85,553	92,805
Arapahoe	839,937	1,055,687	1,242,285	1,533,103	1,801,115	2,012,420	2,473,841	2,664,612	3,094,888	3,414,483
Archuleta	10,093	11,679	12,537	13,301	16,437	21,050	23,458	26,952	26,466	32,082
Baca	23,039	26,256	26,152	27,799	38,032	35,119	35,590	30,298	30,249	28,864
Bent	11,749	13,223	13,044	14,088	14,457	14,871	15,310	17,522	17,179	16,241
Boulder	463,033	564,725	640,580	766,439	892,671	926,876	1,040,162	1,123,879	1,280,058	1,406,317
Chaffee	36,214	43,970	47,361	56,607	67,335	68,425	71,046	69,752	72,551	75,357
Cheyenne	9,843	8,414	8,909	10,790	13,794	15,157	15,562	18,572	19,072	18,880
Clear Creek	15,425	17,851	18,932	21,567	25,146	17,146	31,722	30,561	31,694	34,839
Conejos	9,581	10,406	11,553	11,683	13,315	14,418	16,155	16,299	16,529	16,958
Costilla	3,432	3,441	3,210	3,378	3,549	3,430	3,710	4,489	4,318	4,191
Crowley	4,825	5,869	5,881	5,655	5,632	4,824	7,912	9,682	6,954	7,194
Custer	1,515	2,113	2,022	2,316	3,021	3,538	3,577	4,287	5,021	5,031
Delta	43,704	51,554	58,481	63,916	80,695	82,955	89,784	93,404	94,117	96,059
Denver	1,973,507	2,223,497	2,420,806	2,733,591	3,126,169	3,249,582	3,651,840	3,535,334	3,625,537	3,861,026
Dolores	2,997	3,251	3,401	4,086	4,312	4,516	4,540	4,263	5,471	5,408
Douglas	18,232	23,342	29,278	49,419	63,610	68,242	83,959	93,078	117,408	140,695
Eagle	47,647	61,783	67,413	88,696	122,718	142,145	158,565	166,794	175,818	197,947
Elbert	6,198	8,707	9,110	10,982	13,785	13,773	14,105	14,633	14,420	14,927
El Paso	761,936	908,524	1,029,360	1,195,548	1,363,363	1,436,834	1,623,043	1,741,079	2,003,870	2,185,140
Fremont	55,039	64,163	67,670	79,309	91,165	95,418	101,050	104,561	117,270	127,895
Garfield	75,698	90,789	96,657	120,382	148,046	172,572	217,733	238,662	215,659	218,171
Gilpin	3,183	3,859	4,098	4,564	5,312	6,414	7,080	6,475	6,638	6,532
Grand	21,295	26,224	29,425	35,448	45,318	49,298	54,098	54,671	58,511	63,214
Gunnison	27,124	31,284	32,175	42,110	56,232	62,000	65,637	65,169	68,130	70,103
Hinsdale	972	1,124	1,417	1,701	2,097	2,541	3,083	3,573	4,427	5,150
Huerfano	14,470	17,082	17,166	18,336	20,868	23,613	24,444	24,705	25,541	24,474
Jackson	4,590	4,983	6,341	7,667	10,540	12,925	9,917	9,658	7,920	8,473
Jefferson	948,486	1,154,433	1,301,548	1,546,597	1,797,733	2,083,473	2,222,787	2,353,615	2,702,498	2,937,680
Kiowa	5,696	6,617	6,057	6,325	7,242	7,500	6,636	7,392	9,468	8,821
Kit Carson	50,124	51,734	48,373	58,730	74,616	82,840	82,800	81,195	106,516	89,726
Lake	20,592	25,742	26,759	30,269	36,252	41,247	43,144	32,418	27,719	27,531
La Plata	77,145	92,918	102,278	113,916	139,323	161,115	187,240	196,395	219,062	241,881
Larimer	362,725	438,688	512,687	614,252	730,974	756,498	818,399	835,370	934,178	1,023,458
Las Animas	31,386	36,647	34,531	48,585	42,676	45,337	47,011	46,270	48,350	48,509
Lincoln	19,293	23,898	26,869	28,197	39,434	48,564	58,052	54,246	54,238	65,787
Logan	83,732	96,769	88,848	100,310	122,721	136,313	141,107	142,587	149,477	150,740
Mesa	216,615	270,522	328,488	386,341	468,763	550,957	717,276	705,417	656,350	624,797
Mineral	2,150	3,353	2,271	2,292	2,706	3,584	3,529	3,347	3,314	3,098
Moffat	35,526	44,688	50,817	69,105	93,063	93,162	96,090	99,192	90,746	93,482
Montezuma	54,127	62,549	71,053	84,770	91,587	103,265	114,004	107,650	121,337	124,750
Montrose	63,198	74,036	82,027	95,018	111,974	117,797	127,170	124,799	133,791	132,688
Morgan	77,604	92,191	91,818	107,222	135,713	154,763	189,796	195,103	192,142	197,144
Otero	59,605	68,694	71,731	74,811	86,427	93,655	93,436	94,982	98,445	105,519
Ouray	3,555	3,954	4,082	4,519	5,101	6,521	7,081	7,463	7,375	8,006
Park	5,280	5,894	8,049	9,836	12,802	12,706	14,855	15,083	15,218	13,993
Phillips	46,448	44,916	35,677	43,104	45,078	54,865	56,893	52,934	57,195	64,059
Pitkin	67,642	77,639	78,694	98,092	124,587	127,106	134,529	140,204	147,310	163,530
Prowers	61,926	71,499	71,715	79,367	102,418	107,288	117,757	96,394	100,787	108,478
Pueblo	339,657	395,474	431,044	486,003	557,930	555,901	603,036	586,975	595,828	648,361
Rio Blanco	11,241	12,369	14,827	17,924	21,968	25,191	39,804	34,354	26,230	25,987
Rio Grande	35,968	43,670	46,385	48,678	55,841	63,093	74,832	76,764	75,490	83,998
Routt	39,888	45,118	49,064	67,286	82,905	89,145	93,267	93,566	95,971	102,166
Saguache	12,074	10,175	10,723	11,268	12,032	15,481	16,278	14,597	15,478	17,605
San Juan	1,909	2,083	2,380	2,774	2,965	3,450	4,083	5,225	5,234	5,332
San Miguel	6,177	7,552	10,389	13,662	14,527	15,899	13,552	14,957	14,687	17,265
Sedgwick	17,920	17,865	18,738	22,437	28,582	32,404	34,923	33,149	31,633	29,040
Summit	25,174	34,255	45,693	62,665	82,220	95,086	108,427	123,096	134,458	146,480
Teller	10,923	12,874	15,155	19,487	23,218	26,865	32,131	32,718	35,960	39,812
Washington	14,038	15,681	16,091	18,013	21,975	24,697	26,640	25,593	26,385	29,670
Weld	313,619	350,752	363,750	414,627	491,197	502,358	571,908	581,551	636,302	651,167
Yuma	58,476	62,969	63,957	71,795	90,210	99,315	104,584	96,496	88,687	89,030
Out of State	122,527	149,453	128,145	114,391	139,229	238,348	271,282	350,155	388,022	616,566
STATE TOTALS	$8,479,037	$10,069,348	$11,177,340	$13,152,043	$15,457,683	$16,697,124	$18,979,852	$19,495,987	$21,225,061	$23,029,665

NOTE: Retail trade consists of retail sales in the building materials and farm equipment, general merchandise, food stores, auto dealers and gas stations, clothing stores, furniture stores, eating and drinking places, and miscellaneous retail stores categories.

RETAIL SALES BY COUNTY
CALENDAR YEARS 1975-1984

Thousands of Dollars

County	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984
Adams	$ 1,143,432	$ 1,283,492	$ 1,514,871	$ 1,844,429	$ 2,198,059	$ 2,390,634	$ 2,791,783	$ 2,848,850	$ 3,064,906	$3,493,417
Alamosa	62,237	68,800	74,129	90,519	94,485	108,933	117,044	115,782	118,988	128,976
Arapahoe	1,225,098	1,578,065	1,763,827	2,061,966	2,445,022	2,752,004	3,326,031	3,689,473	4,163,071	4,685,336
Archuleta	13,212	16,928	19,686	17,605	20,538	25,782	30,905	37,914	44,025	41,209
Baca	34,545	39,739	38,494	37,505	47,512	44,675	40,899	38,915	37,813	34,693
Bent	14,460	16,156	16,008	17,117	17,702	18,477	20,463	22,257	21,604	20,868
Boulder	708,334	847,247	996,914	1,160,328	1,356,351	1,421,250	1,576,480	1,777,661	1,959,505	2,211,210
Chaffee	47,331	56,366	60,831	71,107	90,164	94,612	97,643	99,078	102,471	108,309
Cheyenne	12,516	10,542	11,213	13,827	18,035	20,160	22,440	27,623	28,775	27,904
Clear Creek	20,159	23,485	25,313	28,535	33,251	36,938	41,090	42,485	45,187	50,018
Conejos	12,254	13,920	16,616	18,006	21,328	22,791	27,405	25,806	27,090	29,571
Costilla	4,082	4,106	4,200	3,895	4,293	4,460	5,006	6,234	6,068	8,693
Crowley	8,386	9,391	8,618	7,140	6,609	5,806	9,051	10,943	8,363	8,809
Custer	1,674	2,305	2,330	2,632	3,393	4,010	4,240	4,767	6,084	6,686
Delta	62,286	73,639	84,669	90,924	118,470	124,324	141,295	136,230	132,081	138,275
Denver	3,942,741	4,483,978	4,810,569	5,388,933	6,272,877	6,617,915	7,488,572	7,523,148	7,427,432	8,152,783
Dolores	3,449	3,981	4,312	5,256	5,724	6,739	6,025	5,916	6,829	6,564
Douglas	47,072	53,226	64,708	81,828	101,306	109,766	134,560	151,697	217,974	233,145
Eagle	75,708	94,998	102,383	129,074	183,456	212,306	235,884	246,194	262,385	301,450
Elbert	8,078	10,453	10,749	13,242	16,190	16,035	16,987	18,467	19,144	19,467
El Paso	1,119,604	1,293,817	1,472,760	1,688,941	1,996,089	2,099,121	2,338,319	2,592,644	3,037,785	3,422,574
Fremont	77,275	88,739	94,267	108,055	125,873	135,107	144,019	151,661	163,139	180,479
Garfield	134,058	158,767	152,101	175,644	224,194	263,651	348,773	383,893	353,850	366,689
Gilpin	3,665	4,457	4,827	5,536	6,667	7,947	8,525	8,321	8,172	8,705
Grand	33,491	39,497	44,221	53,253	68,727	76,401	82,200	87,036	98,035	114,163
Gunnison	39,770	45,321	47,709	59,721	80,802	92,941	95,253	98,057	100,432	103,294
Hinsdale	1,744	1,970	2,311	2,661	3,176	3,901	4,591	5,306	6,532	6,860
Huerfano	20,141	23,041	22,954	25,043	29,070	32,163	32,345	36,974	33,874	35,075
Jackson	8,483	10,098	11,667	23,075	25,803	32,259	27,042	26,006	17,489	18,693
Jefferson	1,315,709	1,640,264	1,803,031	2,136,558	2,445,549	2,682,141	2,941,497	3,231,241	3,621,454	3,988,395
Kiowa	6,794	7,869	7,296	7,447	8,711	9,186	8,352	9,038	10,338	9,757
Kit Carson	69,268	72,187	64,412	72,963	90,939	98,872	101,501	101,448	126,723	110,607
Lake	27,572	33,636	33,917	38,542	45,486	52,744	54,301	42,838	37,039	38,097
La Plata	113,302	137,559	150,910	170,717	212,125	235,875	272,481	285,679	308,377	336,930
Larimer	514,108	639,048	733,824	855,908	1,024,304	1,047,388	1,106,489	1,169,037	1,287,479	1,434,035
Las Animas	43,492	48,798	48,360	64,384	61,588	66,702	69,092	69,287	70,790	72,504
Lincoln	31,019	37,646	41,224	45,520	59,964	71,141	83,214	83,050	82,720	97,156
Logan	271,079	317,218	256,109	340,742	379,335	378,162	435,278	207,278	210,667	225,953
Mesa	345,036	426,870	505,224	595,361	751,007	883,277	1,142,690	1,085,592	1,017,808	962,786
Mineral	3,547	4,691	3,511	3,382	4,008	5,314	5,448	5,117	5,041	5,036
Moffat	58,883	82,878	89,893	114,564	142,518	161,680	177,728	188,457	166,223	176,241
Montezuma	77,043	87,756	100,516	117,994	137,043	155,985	174,187	160,778	177,616	172,800
Montrose	90,671	106,595	123,805	142,816	161,385	165,247	181,915	180,609	182,841	188,257
Morgan	128,736	142,652	147,114	171,301	208,338	254,669	311,763	279,009	250,236	263,774
Otero	90,537	104,627	110,456	114,896	132,785	150,933	151,638	141,002	155,728	153,920
Ouray	4,304	4,731	5,026	5,888	6,758	8,685	9,180	9,770	9,933	10,824
Park	6,320	7,325	9,514	11,814	15,943	15,866	18,338	19,004	19,672	19,425
Phillips	54,154	55,464	46,735	56,986	59,462	73,826	77,689	76,814	81,455	90,581
Pitkin	99,096	115,639	116,815	151,143	202,087	213,843	227,979	232,416	248,225	269,557
Prowers	80,130	91,196	93,674	100,978	128,170	139,351	163,432	168,353	460,893	263,750
Pueblo	887,861	982,589	1,042,765	1,169,029	1,394,686	1,404,499	1,456,860	1,164,549	1,043,653	1,185,116
Rio Blanco	27,587	27,934	36,049	44,979	51,650	70,400	106,379	93,578	75,780	73,244
Rio Grande	56,979	64,886	65,555	68,575	77,878	90,918	113,030	112,882	107,936	118,913
Routt	57,925	66,344	71,777	100,555	151,727	168,177	184,447	182,811	186,668	206,147
Saguache	14,572	12,878	13,438	13,930	15,211	19,421	20,106	18,224	18,747	21,505
San Juan	2,431	2,751	3,100	3,599	3,829	4,701	5,577	6,712	7,567	7,613
San Miguel	7,920	9,344	11,964	16,298	17,773	19,102	16,268	18,467	19,043	22,625
Sedgwick	22,513	22,942	23,043	26,405	33,166	37,500	40,194	38,842	38,285	35,615
Summit	41,657	54,236	67,480	93,651	124,434	154,229	173,999	212,977	228,116	247,756
Teller	13,529	15,934	18,321	23,630	29,420	33,795	39,017	40,067	44,950	50,683
Washington	19,882	25,182	25,436	29,260	35,011	40,849	46,814	47,249	46,829	50,191
Weld	536,960	584,406	559,273	630,943	760,220	781,318	909,429	995,204	1,022,895	1,111,048
Yuma	79,022	89,552	84,441	93,489	117,224	130,889	137,875	132,760	120,310	124,292
Out of State	433,309	468,096	498,840	463,157	639,131	848,322	1,005,876	1,211,491	1,102,503	1,265,755
STATE TOTALS	$14,518,231	$16,953,249	$18,496,106	$21,313,200	$25,344,038	$27,456,115	$31,184,940	$32,240,972	$34,113,638	$37,374,805

NOTE: Sum of items may not equal totals because of rounding.

NUMBER OF RETURNS, SALES BY TYPE OF SALES,
AND SALES TAX BY COUNTY

Fiscal Year Ended June 30, 1985

Dollar Amounts in Thousands

County	Number of Returns	Percent of State Total	Gross Sales	Percent of State Total	Wholesale Sales	Percent of State Total
Adams	34,478	6.05	$ 6,462,925	12.07	$ 2,817,155	18.59
Alamosa	3,192	0.56	141,348	0.26	12,157	0.08
Arapahoe	58,578	10.27	6,689,490	12.49	1,704,341	11.25
Archuleta	1,698	0.30	43,517	0.08	2,775	0.02
Baca	1,376	0.24	44,909	0.08	9,023	0.06
Bent	773	0.14	23,283	0.04	1,677	0.01
Boulder	35,091	6.15	3,035,161	5.67	638,121	4.21
Chaffee	3,894	0.68	129,125	0.24	17,570	0.12
Cheyenne	684	0.12	26,973	0.05	2,764	0.02
Clear Creek	2,307	0.40	56,585	0.11	7,781	0.05
Conejos	1,086	0.19	30,790	0.06	3,399	0.02
Costilla	640	0.11	16,531	0.03	8,500	0.06
Crowley	410	0.07	9,496	0.02	432	*
Custer	594	0.10	7,318	0.01	250	*
Delta	4,917	0.86	243,472	0.45	105,522	0.70
Denver	87,896	15.41	12,660,899	23.65	4,520,834	29.83
Dolores	447	0.08	6,826	0.01	578	*
Douglas	5,295	0.93	289,722	0.54	42,578	0.28
Eagle	7,293	1.28	331,225	0.62	10,273	0.07
Elbert	950	0.17	21,650	0.04	1,944	0.01
El Paso	53,228	9.33	4,364,491	8.15	812,195	5.36
Fremont	5,090	0.89	258,453	0.48	80,581	0.53
Garfield	7,734	1.36	401,142	0.75	35,881	0.24
Gilpin	850	0.15	9,516	0.02	274	*
Grand	4,449	0.78	141,482	0.26	26,934	0.18
Gunnison	4,073	0.71	115,128	0.22	10,804	0.07
Hinsdale	582	0.10	6,025	0.01	135	*
Huerfano	1,610	0.28	39,872	0.07	3,826	0.03
Jackson	671	0.12	23,755	0.04	4,561	0.03
Jefferson	57,541	10.09	4,708,552	8.79	659,967	4.35
Kiowa	395	0.07	12,304	0.02	2,755	0.02
Kit Carson	2,154	0.38	119,431	0.22	13,073	0.09
Lake	1,522	0.27	49,970	0.09	12,086	0.08
La Plata	8,609	1.51	375,591	0.70	39,886	0.26
Larimer	31,204	5.47	1,974,362	3.69	479,827	3.17
Las Animas	2,825	0.50	86,041	0.16	12,332	0.08
Lincoln	1,529	0.27	102,926	0.19	12,854	0.08
Logan	4,739	0.83	604,163	1.13	384,593	2.54
Mesa	18,143	3.18	1,145,465	2.14	222,213	1.47
Mineral	426	0.07	5,502	0.01	189	*
Moffat	3,209	0.56	175,919	0.33	21,319	0.14
Montezuma	4,154	0.73	196,613	0.37	22,960	0.15
Montrose	5,198	0.91	232,359	0.43	49,111	0.32
Morgan	5,629	0.99	462,149	0.86	199,271	1.31
Otero	4,105	0.72	215,090	0.40	45,254	0.30
Ouray	807	0.14	11,117	0.02	797	0.01
Park	1,316	0.23	23,331	0.04	3,349	0.02
Phillips	1,431	0.25	103,648	0.19	14,662	0.10
Pitkin	6,473	1.13	294,539	0.55	19,876	0.13
Prowers	3,480	0.61	285,961	0.53	36,869	0.24
Pueblo	18,393	3.23	1,490,871	2.78	271,623	1.79
Rio Blanco	1,902	0.33	83,455	0.16	7,620	0.05
Rio Grande	2,682	0.47	153,426	0.29	24,800	0.16
Routt	4,866	0.85	245,154	0.46	29,244	0.19
Saguache	913	0.16	23,453	0.04	2,878	0.02
San Juan	695	0.12	7,474	0.01	148	*
San Miguel	1,256	0.22	25,200	0.05	1,052	0.01
Sedgwick	1,037	0.18	38,787	0.07	4,079	0.03
Summit	6,314	1.11	289,167	0.54	12,116	0.08
Teller	2,376	0.42	56,573	0.11	5,065	0.03
Washington	1,230	0.22	55,318	0.10	1,882	0.01
Weld	19,472	3.41	1,412,331	2.64	285,075	1.88
Yuma	3,141	0.55	129,698	0.24	11,232	0.07
Out of State 1/	11,273	1.98	2,718,360	5.08	1,363,218	8.99
STATE TOTALS 2/	570,325	100.00	$53,545,408	100.00	$15,156,143	100.00

1/ Out of state establishments and unallocated areas.
2/ Sum of items may not equal totals because of rounding. Totals do not include penalty, interest, license fees, or occasional auto sales.

NUMBER OF RETURNS, SALES BY TYPE OF SALES,
AND SALES TAX BY COUNTY
(continued)

Dollar Amounts in Thousands

County	Total Deductions	Percent of State Total	Retail Sales	Percent of State Total	Net Taxable Sales	Percent of State Total	Net Sales Tax 3/
Adams	$ 4,456,745	14.07	$ 3,645,770	9.50	$ 2,006,179	9.18	$ 59,002
Alamosa	71,253	0.22	129,190	0.34	70,094	0.32	2,063
Arapahoe	3,562,359	11.24	4,985,149	12.99	3,127,131	14.31	91,881
Archuleta	18,848	0.06	40,742	0.11	24,669	0.11	729
Baca	29,331	0.09	35,886	0.09	15,578	0.07	459
Bent	14,560	0.05	21,603	0.06	8,723	0.04	256
Boulder	1,800,726	5.68	2,397,040	6.24	1,234,435	5.65	36,308
Chaffee	70,127	0.22	111,554	0.29	58,998	0.27	1,740
Cheyenne	18,462	0.06	24,209	0.06	8,512	0.04	251
Clear Creek	31,561	0.10	48,804	0.13	25,024	0.11	736
Conejos	22,566	0.07	27,391	0.07	8,224	0.04	242
Costilla	9,249	0.03	8,031	0.02	7,282	0.03	213
Crowley	5,158	0.02	9,064	0.02	4,337	0.02	128
Custer	3,292	0.01	7,068	0.02	4,026	0.02	119
Delta	172,521	0.54	137,950	0.36	70,951	0.32	2,086
Denver	7,923,826	25.01	8,140,066	21.20	4,737,073	21.67	139,354
Dolores	3,808	0.01	6,248	0.02	3,018	0.01	89
Douglas	176,753	0.56	247,144	0.64	112,970	0.52	3,324
Eagle	102,440	0.32	320,952	0.84	228,785	1.05	6,715
Elbert	15,011	0.05	19,706	0.05	6,638	0.03	197
El Paso	2,326,972	7.34	3,552,295	9.25	2,037,518	9.32	59,912
Fremont	166,949	0.53	177,872	0.46	91,504	0.42	2,694
Garfield	206,370	0.65	365,260	0.95	194,772	0.89	5,731
Gilpin	3,598	0.01	9,242	0.02	5,918	0.03	176
Grand	63,092	0.20	114,548	0.30	78,390	0.36	2,304
Gunnison	51,276	0.16	104,323	0.27	63,851	0.29	1,884
Hinsdale	1,833	0.01	5,890	0.02	4,191	0.02	125
Huerfano	21,966	0.07	36,046	0.09	17,907	0.08	526
Jackson	15,514	0.05	19,194	0.05	8,241	0.04	242
Jefferson	2,323,693	7.33	4,048,585	10.55	2,384,858	10.91	70,086
Kiowa	9,032	0.03	9,549	0.02	3,271	0.01	96
Kit Carson	73,167	0.23	106,358	0.28	46,265	0.21	1,365
Lake	30,416	0.10	37,884	0.10	19,554	0.09	577
La Plata	174,179	0.55	335,705	0.87	201,413	0.92	5,949
Larimer	1,096,544	3.46	1,494,535	3.89	877,817	4.02	25,827
Las Animas	53,533	0.17	73,709	0.19	32,507	0.15	956
Lincoln	71,997	0.23	90,072	0.23	30,928	0.14	910
Logan	486,966	1.54	219,569	0.57	117,197	0.54	3,445
Mesa	659,895	2.08	923,252	2.40	485,570	2.22	14,297
Mineral	1,486	*	5,314	0.01	4,016	0.02	119
Moffat	101,928	0.32	154,600	0.40	73,991	0.34	2,175
Montezuma	102,469	0.32	173,653	0.45	94,144	0.43	2,774
Montrose	131,968	0.42	183,249	0.48	100,392	0.46	2,955
Morgan	331,326	1.05	262,878	0.68	130,823	0.60	3,852
Otero	140,803	0.44	169,835	0.44	74,287	0.34	2,183
Ouray	3,731	0.01	10,320	0.03	7,386	0.03	219
Park	11,653	0.04	19,903	0.05	11,678	0.05	345
Phillips	84,728	0.27	88,986	0.23	18,920	0.09	557
Pitkin	83,574	0.26	274,663	0.72	210,965	0.97	6,192
Prowers	204,788	0.65	249,092	0.65	81,173	0.37	2,385
Pueblo	953,609	3.01	1,219,248	3.18	537,262	2.46	15,803
Rio Blanco	52,269	0.16	75,835	0.20	31,185	0.14	915
Rio Grande	93,401	0.29	128,627	0.34	60,025	0.27	1,768
Routt	102,022	0.32	215,910	0.56	143,132	0.65	4,194
Saguache	14,569	0.05	20,575	0.05	8,884	0.04	262
San Juan	2,156	0.01	7,325	0.02	5,318	0.02	159
San Miguel	7,797	0.02	24,148	0.06	17,403	0.08	511
Sedgwick	25,529	0.08	34,708	0.09	13,258	0.06	391
Summit	89,584	0.28	277,051	0.72	199,583	0.91	5,849
Teller	25,709	0.08	51,508	0.13	30,864	0.14	911
Washington	39,222	0.12	53,437	0.14	16,096	0.07	476
Weld	857,800	2.71	1,127,256	2.94	554,531	2.54	16,303
Yuma	80,450	0.25	118,466	0.31	49,248	0.23	1,452
Out of State	1,798,511	5.68	1,355,142	3.53	919,850	4.21	26,990
STATE TOTALS	$31,686,676	100.00	$38,389,266	100.00	$21,858,732	100.00	$642,737

3/ Percentages of net sales tax are identical to those shown for net taxable sales.
* Less than 0.01%.

NUMBER OF RETURNS, RETAIL SALES AND
NET TAX COLLECTED BY BUSINESS CLASS

Fiscal Year Ended June 30, 1985

Thousands of Dollars

Business Class	Monthly Average No. Of Returns	Retail Sales	Net Tax Collected
AGRICULTURE, FORESTRY and FISHERIES	271	$ 118,778	$ 1,564
MINING	143	$ 208,796	$ 2,890
CONTRACT CONSTRUCTION	1,062	$ 704,299	$ 6,281
MANUFACTURING	1,465	$ 3,069,360	$ 34,380
TRANSPORTATION, COMMUNICATIONS, ELECTRIC, GAS, and SANITARY SERVICES	1,030	$ 3,400,678	$ 49,919
WHOLESALE TRADE	2,296	$ 3,018,866	$ 43,793
RETAIL TRADE:			
BUILDING MATERIALS HARDWARE and FARM EQUIPMENT:			
Lumber and Other Building Material Dealers	697	$ 1,021,210	$ 25,815
Heating and Plumbing Equipment Dealers	129	103,454	1,756
Paint, Glass and Wallpaper Stores	308	150,242	2,617
Electrical Supply Stores	150	133,610	2,730
Hardware Stores	458	254,253	6,226
Farm Equipment Stores	171	194,946	4,013
Subtotal	1,913	$ 1,857,715	$ 43,157
GENERAL MERCHANDISE:			
Department Stores	152	$ 1,230,086	$ 33,825
Mail-Order Houses	144	344,695	8,359
Limited-Price Variety Stores	90	318,859	8,733
Merchandise Vending Machine Operators	91	30,932	443
Direct Selling Organizations	950	57,187	1,207
Miscellaneous General Merchandise Stores	404	255,768	6,513
Subtotal	1,832	$ 2,237,527	$ 59,080

NUMBER OF RETURNS, RETAIL SALES AND
NET TAX COLLECTED BY BUSINESS CLASS
(continued)

Thousands of Dollars

Business Class	Monthly Average No. Of Returns	Retail Sales	Net Tax Collected
RETAIL TRADE: (continued)			
FOOD STORES:			
Grocery Stores	1,210	$ 4,045,285	$ 28,174
Meat and Fish Markets	75	24,973	116
Fruit and Vegetable Markets	29	5,238	39
Candy, Nut and Confectionery Stores	84	12,795	130
Dairy Products Stores	205	60,251	829
Retail Bakeries	260	40,367	725
Miscellaneous Food Stores	190	52,708	643
Subtotal	2,053	$ 4,241,618	$ 30,656
AUTOMOTIVE DEALERS and SERVICE STATIONS:			
M.V. Dealers (New and Used Cars)	451	$ 3,258,962	$ 62,179
M.V. Dealers (Used Cars Only)	465	256,731	5,556
Tire, Battery, and Accessory Dealers	1,020	464,279	10,030
Gasoline Service Stations	1,231	1,635,387	7,434
Mobile Home and Trailer Dealers	141	111,882	1,812
Miscellaneous Aircraft, Marine, and Automotive Dealers	220	228,246	3,314
Subtotal	3,527	$ 5,955,487	$ 90,325
APPAREL and ACCESSORIES:			
Men's/Boy's Clothing and Furnishing Stores	229	$ 90,420	$ 2,568
Women's Ready-to-Wear Stores	631	218,262	6,117
Women's Accessory and Specialty Stores	38	3,619	105
Children's and Infants' Wear Stores	103	25,292	657
Family Clothing Stores	311	342,169	9,603
Shoe Stores	454	139,528	4,030
Custom Tailors	50	5,642	120
Furriers and Fur Shops	20	17,584	323
Miscellaneous Apparel and Accessory Stores	170	49,539	1,285
Subtotal	2,006	$ 892,055	$ 24,808

NUMBER OF RETURNS, RETAIL SALES AND
NET TAX COLLECTED BY BUSINESS CLASS
(continued)

Thousands of Dollars

Business Class	Monthly Average No. Of Returns	Retail Sales	Net Tax Collected
RETAIL TRADE: (continued)			
FURNITURE, HOME FURNISHINGS and EQUIPMENT:			
Furniture, Home Furnishings and Equipment Stores	1,950	$ 753,718	$ 16,428
Household Appliance Stores	234	140,972	3,654
Radio, Television, and Music Stores	520	221,146	5,508
Subtotal	2,706	$ 1,115,836	$ 25,589
EATING and DRINKING PLACES:			
Eating Places	2,911	$ 1,166,247	$ 32,989
Drinking Places	2,832	1,166,053	32,584
Subtotal	5,743	$ 2,332,300	$ 65,573
MISCELLANEOUS RETAIL STORES:			
Drug and Proprietary Stores	408	$ 398,776	$ 6,806
Liquor Stores	1,010	439,681	12,021
Antique and Secondhand Stores	745	79,677	1,973
Book and Stationery Stores	503	256,105	5,789
Sporting Goods and Bicycle Shops	890	353,923	8,835
Farm and Garden Supply Stores	449	422,253	3,632
Jewelry Stores	458	130,325	3,217
Fuel and Ice Dealers	207	73,020	613
Retail Stores Not Elsewhere Classified	8,786	3,071,003	53,819
Subtotal	13,455	$ 5,224,761	$ 96,706
FINANCE, INSURANCE and REAL ESTATE	504	$ 291,710	$ 5,560
HOTELS and OTHER LODGING PLACES	1,122	$ 669,021	$ 18,067
PERSONAL SERVICES OTHER THAN LODGING	6,311	$ 2,963,325	$ 43,493
GOVERNMENT FACILITIES	40	$ 24,962	$ 260
NONCLASSIFIABLE ESTABLISHMENTS	49	$ 62,174	$ 637
STATE TOTALS 1/	47,527	$38,389,266	$642,737

1/ Sum of items may not equal totals because of rounding. Totals do not include penalty, interest, license fees or occasional auto sales.

GROSS SALES, RETAIL SALES AND NET TAX
COLLECTED FOR SELECTED CITIES BY COUNTY

Fiscal Year Ended June 30, 1985

County/City	Gross Sales	Retail Sales	Net Tax Collection
ADAMS	$ 6,462,924,960	$ 3,645,769,774	$ 59,002,484
Aurora	1,043,582,122	655,679,541	10,061,542
Bennett	9,678,071	8,858,476	98,124
Brighton	185,911,362	149,469,074	2,539,229
Commerce City	769,721,380	462,323,983	6,896,321
Federal Heights	140,680,131	120,624,227	1,906,592
Northglenn	365,452,849	323,928,884	6,671,184
Strasburg	1,750,403	1,665,974	23,352
Thornton	560,315,271	475,693,108	8,065,158
Westminster	214,107,204	195,329,195	2,941,475
Remainder of County	3,171,726,167	1,252,197,312	19,799,507
ALAMOSA	141,347,501	129,190,017	2,063,308
Alamosa	119,312,600	108,305,406	1,768,922
Remainder of County	22,034,901	20,884,611	294,386
ARAPAHOE	6,689,489,768	4,985,148,802	91,880,949
Aurora	1,896,807,392	1,539,496,498	29,311,681
Byers	33,859,008	3,966,639	76,155
Deer Trail	1,271,759	1,202,779	12,887
Englewood	1,534,361,326	1,055,554,542	18,644,475
Glendale	387,189,654	371,083,291	7,860,943
Littleton	624,154,880	508,141,012	9,128,412
Sheridan	208,163,153	145,195,938	2,808,806
Strasburg	7,488,190	7,318,421	58,436
Remainder of County	1,996,194,406	1,353,189,682	23,979,154
ARCHULETA	43,517,345	40,742,148	729,349
Pagosa Springs	27,957,311	26,709,131	483,438
Remainder of County	15,560,034	14,033,017	245,911
BACA	44,909,121	35,886,299	458,574
Campo	349,381	343,617	6,060
Pritchett	237,245	207,228	4,535
Springfield	28,393,701	24,580,106	308,195
Walsh	7,059,776	4,940,902	58,627
Remainder of County	8,869,018	5,814,446	81,157
BENT	23,283,040	21,606,140	256,444
Las Animas	16,678,403	15,933,394	213,942
Remainder of County	6,604,637	5,672,746	42,502

GROSS SALES, RETAIL SALES AND NET TAX
COLLECTED FOR SELECTED CITIES BY COUNTY
(continued)

County/City	Gross Sales	Retail Sales	Net Tax Collection
BOULDER	$ 3,035,160,702	$ 2,397,039,893	$ 36,308,376
Boulder	1,502,747,303	1,266,116,468	21,559,784
Broomfield	195,691,170	113,587,245	1,928,065
Lafayette	104,329,119	48,865,018	721,660
Longmont	733,046,087	573,196,382	8,119,275
Louisville	96,942,560	84,466,296	1,271,463
Lyons	9,762,794	7,880,977	101,066
Nederland	5,875,451	5,807,312	83,799
Niwot	3,284,235	3,059,992	37,072
Remainder of County	383,481,983	294,060,203	2,486,192
CHAFFEE	129,124,535	111,554,266	1,739,954
Buena Vista	27,036,406	25,725,010	388,824
Poncha Springs	5,757,096	5,668,143	80,687
Salida	61,581,028	51,892,231	746,001
Remainder of County	34,750,005	28,268,882	524,442
CHEYENNE	26,973,325	24,209,493	251,225
Cheyenne Wells	14,511,246	12,689,723	112,811
Kit Carson	1,741,283	1,720,723	19,298
Remainder of County	10,720,796	9,799,047	119,116
Clear Creek	56,585,221	48,803,979	736,094
Empire	1,875,850	1,845,690	28,365
Georgetown	9,583,342	9,187,941	191,871
Idaho Springs	25,946,185	24,456,217	359,739
Silver Plume	722,411	716,583	5,448
Remainder of County	18,457,433	12,597,548	150,671
CONEJOS	30,790,013	27,390,736	242,398
Antonito	6,669,054	6,075,351	46,759
La Jara	7,024,002	6,525,734	63,276
Manassa	2,803,137	2,573,935	39,770
Romeo	461,281	448,840	4,458
Remainder of County	13,832,539	11,766,876	88,135
COSTILLA	16,530,787	8,030,633	212,661
Blanca	763,405	742,083	13,820
Fort Garland	3,433,414	3,380,107	21,147
San Luis	2,241,145	2,205,233	38,732
Remainder of County	10,092,823	1,703,210	138,962

GROSS SALES, RETAIL SALES AND NET TAX
COLLECTED FOR SELECTED CITIES BY COUNTY
(continued)

County/City	Gross Sales	Retail Sales	Net Tax Collection
CROWLEY	$ 9,495,636	$ 9,063,966	$ 127,537
Ordway	7,577,452	7,191,697	105,077
Remainder of County	1,918,184	1,872,269	22,460
CUSTER	7,318,223	7,068,242	118,590
Westcliffe	3,779,582	3,637,960	75,842
Remainder of County	3,538,641	3,430,282	42,748
DELTA	243,472,051	137,949,980	2,086,280
Cedaredge	7,447,058	6,154,617	91,534
Crawford	1,274,841	1,162,739	18,739
Delta	130,768,021	72,801,949	1,166,163
Hotchkiss	9,506,107	8,823,160	103,661
Paonia	44,811,636	9,280,094	158,454
Remainder of County	49,664,388	39,727,421	547,729
DENVER City and County	12,660,899,256	8,140,065,615	139,354,349
DOLORES	6,825,946	6,247,640	89,364
Dove Creek	5,610,805	5,118,714	72,028
Remainder of County	1,215,141	1,128,926	17,336
DOUGLAS	289,722,384	247,144,051	3,324,126
Castle Rock	94,124,202	80,461,187	1,455,242
Franktown	3,468,448	2,601,307	35,080
Parker	37,763,426	32,471,808	412,944
Sedalia	4,051,038	3,405,235	38,924
Remainder of County	150,315,270	128,204,514	1,381,936
EAGLE	331,224,909	320,951,852	6,715,169
Basalt	10,149,726	10,069,255	129,029
Eagle	18,953,118	17,619,665	290,271
Gypsum	2,127,015	2,073,393	24,275
Minturn	7,497,418	7,327,774	177,958
Vail	188,785,269	187,199,419	4,422,814
Remainder of County	103,712,363	96,662,346	1,670,822
ELBERT	21,649,579	19,705,922	196,807
Agate	1,690,100	1,302,537	14,476
Elizabeth	6,356,181	5,867,718	71,638
Kiowa	3,217,628	2,511,917	26,392
Simla	1,524,681	1,509,533	21,994
Remainder of County	8,860,989	8,514,217	62,307

GROSS SALES, RETAIL SALES AND NET TAX
COLLECTED FOR SELECTED CITIES BY COUNTY
(continued)

County/City	Gross Sales	Retail Sales	Net Tax Collection
EL PASO	$ 4,364,490,811	$ 3,552,295,344	$ 59,912,453
Calhan	9,116,195	7,158,739	75,401
Colorado Springs	3,974,601,108	3,237,363,993	56,131,132
Fountain	43,231,222	31,223,408	587,297
Green Mountain Falls	1,795,678	1,774,286	37,405
Manitou Springs	18,917,375	18,098,743	370,757
Monument	12,130,714	10,818,828	123,888
Palmer Lake	2,325,177	1,859,003	39,279
Security	30,225,168	29,633,977	316,357
Remainder of County	272,148,174	214,364,367	2,230,937
FREMONT	258,452,624	177,871,820	2,694,194
Canon City	177,897,082	127,382,351	1,907,867
Florence	20,738,076	17,961,508	221,058
Penrose	3,587,823	3,179,343	56,437
Remainder of County	56,229,643	29,348,618	508,832
GARFIELD	401,141,823	365,260,341	5,731,499
Carbondale	28,127,624	27,145,719	387,934
Glenwood Springs	247,927,989	224,706,135	3,626,175
New Castle	2,365,158	2,292,385	25,171
Parachute	4,753,047	4,657,050	96,441
Rifle	42,142,614	38,293,979	526,049
Silt	3,471,408	3,442,848	41,250
Remainder of County	72,353,983	64,722,225	1,028,479
GILPIN	9,515,905	9,242,206	175,949
Black Hawk	2,457,088	2,438,213	33,345
Central City	4,849,617	4,795,178	124,683
Remainder of County	2,209,200	2,008,815	17,921
GRAND	141,481,920	114,548,242	2,304,293
Fraser	7,632,049	7,545,313	125,701
Granby	22,166,227	21,027,783	370,693
Grand Lake	9,986,235	8,519,176	203,724
Hot Sulphur Springs	892,110	875,157	16,942
Kremmling	14,391,189	12,799,298	221,400
Winter Park	29,057,469	28,850,717	765,900
Remainder of County	57,356,641	34,930,798	599,933
GUNNISON	115,127,856	104,323,381	1,883,634
Crested Butte	12,283,985	11,896,707	279,808
Gunnison	75,108,606	69,827,416	1,115,557
Mount Crested Butte	12,384,278	12,339,850	285,574
Remainder of County	15,350,987	10,259,408	202,695

GROSS SALES, RETAIL SALES AND NET TAX
COLLECTED FOR SELECTED CITIES BY COUNTY
(continued)

County/City	Gross Sales	Retail Sales	Net Tax Collection
HINSDALE	$ 6,024,619	$ 5,889,791	$ 125,198
Lake City	3,837,264	3,706,054	74,558
Remainder of County	2,187,355	2,183,737	50,640
HUERFANO	39,872,114	36,045,961	526,018
La Veta	5,232,637	4,136,051	58,109
Walsenburg	22,720,693	20,171,152	299,604
Remainder of County	11,918,784	11,738,758	168,305
JACKSON	23,754,885	19,193,725	242,252
Walden	8,915,344	8,425,580	137,612
Remainder of County	14,839,541	10,768,145	104,640
JEFFERSON	4,708,551,709	4,048,584,598	70,085,890
Arvada	621,810,116	524,508,268	8,470,240
Conifer	28,856,619	24,664,805	404,510
Edgewater	65,066,212	63,179,576	695,080
Evergreen	51,845,711	47,478,048	583,768
Golden	209,933,484	167,806,602	2,932,338
Kittredge	1,482,471	1,359,635	21,007
Lakeside	52,419,078	51,469,129	1,319,934
Lakewood	1,934,588,306	1,675,642,445	32,205,673
Morrison	5,157,999	4,915,538	88,192
Mountain View	7,505,532	6,517,101	164,014
Wheat Ridge	594,763,529	486,870,424	6,361,260
Remainder of County	1,135,122,652	994,173,027	16,839,874
KIOWA	12,303,710	9,548,946	95,867
Eads	6,368,051	5,438,720	57,415
Remainder of County	5,935,659	4,110,226	38,452
KIT CARSON	119,431,419	106,358,401	1,364,957
Burlington	58,916,329	51,499,767	797,721
Flagler	13,847,360	12,586,889	130,936
Seibert	10,281,803	10,270,201	24,739
Stratton	7,240,097	7,011,448	117,544
Remainder of County	29,145,830	24,990,096	294,017
LAKE	49,970,167	37,883,882	577,157
Leadville	20,290,051	19,662,933	395,197
Twin Lakes	68,329	68,090	271
Remainder of County	29,611,787	18,152,859	181,689

GROSS SALES, RETAIL SALES AND NET TAX
COLLECTED FOR SELECTED CITIES BY COUNTY
(continued)

County/City	Gross Sales	Retail Sales	Net Tax Collection
LA PLATA	$ 375,591,431	$ 335,705,259	$ 5,948,864
Bayfield	8,289,089	7,898,257	99,426
Durango	289,711,925	257,810,395	4,761,486
Ignacio	6,102,263	5,725,243	71,560
Remainder of County	71,488,154	64,271,364	1,016,392
LARIMER	1,974,361,567	1,494,534,938	25,826,901
Berthoud	23,737,711	17,773,692	247,872
Estes Park	75,235,037	71,391,167	1,429,087
Fort Collins	1,085,453,930	861,444,370	15,800,790
Loveland	418,123,534	293,586,265	4,871,848
Wellington	4,957,692	4,671,088	52,479
Remainder of County	366,853,663	245,668,356	3,424,825
LAS ANIMAS	86,040,817	73,709,011	955,828
Aguilar	2,805,500	2,721,074	26,415
Trinidad	72,909,711	62,087,689	790,504
Remainder of County	10,325,606	8,900,248	138,909
LINCOLN	102,925,742	90,072,067	910,196
Arriba	8,155,811	8,038,147	8,487
Genoa	3,472,751	395,324	2,511
Hugo	19,745,117	14,777,515	122,894
Limon	67,683,874	63,203,135	710,844
Remainder of County	3,868,189	3,657,946	65,460
LOGAN	604,162,512	219,569,206	3,445,272
Crook	517,777	479,906	6,844
Fleming	7,740,718	7,684,162	7,960
Iliff	160,567	155,933	2,230
Merino	1,512,631	890,015	6,617
Sterling	539,193,354	161,358,497	2,961,651
Remainder of County	55,037,465	49,000,693	459,970
MESA	1,145,464,727	923,251,876	14,296,610
Clifton	20,656,194	19,020,781	417,056
Collbran	1,932,928	1,857,040	29,999
De Beque	1,046,491	960,927	9,716
Fruita	27,981,708	26,184,923	361,908
Gateway	117,392	99,018	1,461
Grand Junction	890,665,902	707,744,028	11,386,872
Palisade	11,723,663	8,716,609	126,325
Remainder of County	191,340,449	158,668,550	1,963,273

GROSS SALES, RETAIL SALES AND NET TAX
COLLECTED FOR SELECTED CITIES BY COUNTY
(continued)

County/City	Gross Sales	Retail Sales	Net Tax Collection
MINERAL	$ 5,502,335	$ 5,313,679	$ 119,325
Creede	3,426,018	3,351,223	65,244
Remainder of County	2,076,317	1,962,456	54,081
MOFFAT	175,918,623	154,599,904	2,174,894
Craig	135,974,045	117,902,907	1,945,205
Dinosaur	5,252,911	5,238,758	121,106
Remainder of County	34,691,667	31,458,239	108,583
MONTEZUMA	196,613,027	173,653,071	2,774,180
Cortez	141,696,234	125,861,274	2,013,586
Dolores	5,268,645	4,733,353	82,446
Mancos	5,128,640	4,939,317	66,312
Remainder of County	44,519,508	38,119,127	611,836
MONTROSE	232,359,471	183,248,960	2,955,377
Cimarron	128,841	128,681	1,747
Montrose	167,316,576	138,071,522	2,328,819
Naturita	4,236,150	4,124,453	44,733
Nucla	11,700,877	11,525,112	97,705
Olathe	9,414,226	5,526,792	60,633
Remainder of County	39,562,801	23,872,400	421,740
MORGAN	462,149,382	262,878,216	3,852,249
Brush	52,512,384	39,772,238	469,395
Fort Morgan	274,278,827	131,331,732	2,221,195
Hillrose	398,037	392,796	4,825
Wiggins	51,188,792	18,178,401	120,504
Remainder of County	83,771,342	73,203,049	1,036,330
OTERO	215,089,606	169,835,329	2,182,513
Cheraw	350,078	347,871	6,034
Fowler	8,290,710	7,878,231	62,095
La Junta	122,090,795	91,787,508	1,094,634
Manzanola	3,219,402	2,567,842	23,508
Rocky Ford	39,957,460	31,673,457	449,356
Swink	1,183,015	1,142,234	13,381
Remainder of County	39,998,146	34,438,186	533,505
OURAY	11,117,017	10,320,140	219,354
Ouray	7,120,210	6,818,513	166,041
Ridgway	2,724,925	2,370,281	35,967
Remainder of County	1,271,882	1,131,346	17,346

GROSS SALES, RETAIL SALES AND NET TAX
COLLECTED FOR SELECTED CITIES BY COUNTY
(continued)

County/City	Gross Sales	Retail Sales	Net Tax Collection
PARK	$ 23,331,213	$ 19,982,684	$ 344,843
Fairplay	3,732,835	3,677,622	70,464
Remainder of County	19,598,378	16,305,062	274,379
PHILLIPS	103,647,586	88,985,689	556,855
Haxtun	22,424,854	12,091,824	139,655
Holyoke	59,529,081	55,705,062	356,580
Remainder of County	21,693,651	21,188,803	60,620
PITKIN	294,539,403	274,662,948	6,192,359
Aspen	177,107,258	172,978,200	3,947,253
Snowmass	346,771	345,734	6,222
Snowmass Village	48,997,317	48,694,270	1,247,680
Remainder of County	68,088,057	52,644,744	991,204
PROWERS	285,961,360	249,092,012	2,384,870
Granada	1,108,137	1,052,806	21,492
Holly	24,882,763	23,143,002	99,252
Lamar	230,513,548	199,112,447	1,899,124
Wiley	5,381,385	4,218,100	93,658
Remainder of County	24,075,527	21,565,657	271,344
PUEBLO	1,490,870,881	1,219,247,565	15,803,100
Avondale	586,657	564,613	7,537
Boone	13,591,067	12,914,228	359,779
Colorado City	2,379,923	1,922,982	22,686
Pueblo	1,278,072,196	1,073,856,062	14,399,960
Rye	1,447,232	1,441,707	34,339
Remainder of County	194,793,806	128,547,973	978,799
RIO BLANCO	83,454,517	75,834,542	915,379
Meeker	20,980,643	16,849,554	239,226
Rangely	53,326,068	51,992,103	572,398
Remainder of County	9,147,806	6,992,885	103,755
RIO GRANDE	153,426,143	128,626,599	1,767,792
Del Norte	16,708,982	15,118,748	177,199
Monte Vista	46,303,454	40,096,898	683,820
South Fork	8,080,064	1,309,061	13,649
Remainder of County	82,333,643	72,101,892	893,124

GROSS SALES, RETAIL SALES AND NET TAX
COLLECTED FOR SELECTED CITIES BY COUNTY
(continued)

County/City	Gross Sales	Retail Sales	Net Tax Collection
ROUTT	$ 245,154,049	$ 215,909,812	$ 4,193,900
Hayden	13,577,709	13,209,886	195,670
Oak Creek	3,976,631	3,605,867	63,742
Phippsburg	453,108	452,830	3,751
Steamboat Springs	140,594,213	125,411,781	2,869,011
Yampa	845,021	726,962	13,241
Remainder of County	85,707,367	72,502,486	1,048,485
SAGUACHE	23,453,287	20,575,107	262,021
Center	14,832,545	14,516,998	182,455
Saguache	3,462,344	3,268,638	44,147
Remainder of County	5,158,398	2,789,471	35,419
SAN JUAN	7,473,809	7,325,369	158,952
Silverton	6,262,202	6,118,382	124,850
Remainder of County	1,211,607	1,206,987	34,102
SAN MIGUEL	25,199,964	24,147,534	510,675
Norwood	3,670,434	3,517,343	43,778
Telluride	18,702,584	17,883,557	424,784
Remainder of County	2,826,946	4,746,634	42,113
SEDGWICK	38,787,382	34,708,142	390,844
Julesburg	24,143,287	20,686,024	230,238
Ovid	2,616,390	2,537,949	32,310
Sedgwick	509,413	495,183	7,855
Remainder of County	11,518,292	10,988,986	120,441
SUMMIT	289,167,152	277,050,752	5,849,080
Breckenridge	66,690,701	65,888,170	1,522,295
Copper Mountain	16,589,569	16,535,623	422,082
Dillon	22,044,150	17,380,061	407,903
Frisco	46,099,826	43,993,039	860,236
Keystone	7,493,143	7,490,430	216,018
Silverthorn	59,092,580	55,697,231	842,006
Remainder of County	71,157,183	70,066,198	1,578,540
TELLER	56,573,442	51,508,103	910,870
Cripple Creek	6,716,482	6,586,261	143,554
Victor	1,276,065	1,224,348	12,801
Woodland Park	42,359,420	37,802,435	639,562
Remainder of County	6,221,475	5,895,059	114,953

GROSS SALES, RETAIL SALES AND NET TAX
COLLECTED FOR SELECTED CITIES BY COUNTY
(continued)

County/City	Gross Sales	Retail Sales	Net Tax Collection
WASHINGTON	$ 55,318,328	$ 53,436,582	$ 475,748
Akron	33,677,315	32,894,371	279,167
Cope	9,086,848	9,083,853	80,770
Otis	8,359,645	7,667,886	49,119
Remainder of County	4,194,520	3,790,472	66,692
WELD	1,412,331,172	1,127,256,334	16,303,072
Ault	7,954,239	5,941,865	71,194
Dacono	4,996,380	4,653,998	91,961
Eaton	41,961,747	35,890,476	252,508
Erie	4,112,291	3,789,387	69,087
Evans	25,383,064	17,911,972	370,333
Firestone	1,436,872	1,267,090	19,923
Frederick	11,473,347	6,627,532	81,117
Fort Lupton	69,789,575	51,750,496	783,983
Garden City	9,443,013	8,391,018	206,784
Gilcrest	3,361,865	2,374,341	31,300
Greeley	917,521,024	753,837,517	10,997,193
Grover	314,992	312,004	2,507
Hudson	6,164,136	4,914,320	60,865
Johnstown	15,590,091	12,632,738	125,970
Keenesburg	4,638,198	4,475,756	56,915
Kersey	2,925,798	2,431,539	29,210
La Salle	13,601,520	9,286,494	151,407
Mead	3,121,304	2,003,853	19,305
Milliken	2,381,306	2,164,125	18,538
Nunn	589,830	569,000	11,236
Pierce	3,732,383	2,117,337	40,877
Platteville	11,817,440	10,258,430	91,563
Severance	1,907,655	1,848,870	25,517
Windsor	17,985,454	16,885,764	303,268
Remainder of County	230,127,648	164,920,412	2,390,511
YUMA	129,698,064	118,466,196	1,451,708
Eckley	677,903	677,903	19,266
Idalia	1,563,063	1,562,055	11,925
Joes	533,964	527,433	12,595
Kirk	5,046,334	5,024,506	33,308
Wray	40,177,292	38,838,630	406,597
Yuma	56,168,388	48,339,318	627,970
Remainder of County	25,531,120	23,496,351	340,047
OUT OF STATE COMPANIES	2,718,360,401	1,355,142,007	26,990,326
STATE TOTALS	$53,545,408,274	$38,389,265,719	$642,737,356

SUMMARY OF LOCAL SALES TAX RATES
NUMBER OF TAX JURISDICTIONS BY TAX RATE

As of July 1, 1985

Sales Tax Rates	Cities and Towns	Counties	Regional Transportation District	Total
.25%	0	1	0	1
.50%	0	1	0	1
.60%	0	0	1	1
1.00%	26	13	0	39
1.50%	2	1	0	3
2.00%	82	11	0	93
2.15%	1	0	0	1
2.50%	4	0	0	4
2.75%	2	0	0	2
3.00%	43	2	0	45
3.50%	3	0	0	3
4.00%	17	0	0	17
TOTAL	180	29	1	210

CITY SALES TAX RATES COLLECTED BY THE STATE
As Of July 1, 1985

City	Current %
Akron	1
Antonito	2
Aspen	1
Ault	2
Basalt	2
Bayfield	1
Bennett	2
Berthoud	2
Black Hawk	4
Blanca	2
Brighton	3
Broomfield	3
Brush	2
Buena Vista	1
Burlington	2
Calhan	2
Canon City	2.5
Carbondale	3
Castle Rock	1
Cedaredge	1.5
Center	2
Cheyenne Wells	2
Collbran	2
Columbine Valley	3
Creede	2
Crested Butte	4
Cripple Creek	2
Dacono	1
De Beque	2
Del Norte	2
Dillon	2
Dolores	2
Dove Creek	2
Eagle	4
Eaton	2
Empire	3
Erie	3.5
Estes Park	4
Evans	3
Fairplay	2
Federal Heights	2
Florence	2
Fort Lupton	2
Fort Morgan	3
Fountain	2
Fowler	2
Fraser	4
Frisco	2
Fruita	2
Garden City	2
Georgetown	3
Gilcrest	3
Glenwood Springs	2.75
Granada	2
Granby	4
Grand Lake	4
Green Mountain Falls	2
Gunnison	3
Gypsum	2
Haxtun	1
Hayden	3
Holly	1
Holyoke	1.5
Hot Sulphur Springs	4
Hotchkiss	2
Hudson	1
Idaho Springs	3
Ignacio	1
Johnstown	2
Julesburg	1
Keenesburg	2
Kersey	2
Kremmling	4

CITY SALES TAX RATES COLLECTED BY THE STATE
(continued)

City	Current %	City	Current %
La Jara	2	Red Cliff	2
La Salle	1	Rico	2
La Veta	2	Ridgway	3
Larkspur	2	Rocky Ford	2
Las Animas	2	Romeo	1
Limon	2	Rosedale	1
Lochbuie	2		
Louisville	2	Saguache	2
Loveland	3	Salida	1
Lyons	2	San Luis	2
		Sedgwick	1
Manassa	1	Severance	2
Mancos	2	Sheridan	3
Manitou Springs	3.5	Silt	3
Marble	2	Silver Cliff	2
Milliken	2	Silver Plume	3
Minturn	4	Silverthorne	2
Monte Vista	1	Silverton	3
Monument	2	Snowmass Village	1
Morrison	3	Springfield	2
Mt. Crested Butte	4	Steamboat Springs	4
Mountain View	3	Sterling	2
Naturita	2	Telluride	4
Nederland	3	Trinidad	3
New Castle	2		
Norwood	2	Vail	4
Nucla	2		
		Walsenburg	2
Oak Creek	3	Ward	2
Olathe	2	Wellington	2
Ordway	2	Westcliffe	2
Otis	1	Wiggins	1
Ouray	3	Windsor	2
		Winter Park	4
Palisade	1	Woodland Park	3
Paonia	1	Wray	1
Parachute	2		
Parker	2.5	Yuma	2
Pitkin	3		
Platteville	2	RTD*	.6
Poncha Springs	1		

* The Regional Transportation District sales tax rate as of May 1, 1983, is .6%. The RTD district includes the counties of Denver, Boulder, Jefferson, the western halves of Adams and Arapahoe counties and parts of Douglas County.

CITY SALES TAXES NOT COLLECTED BY THE STATE
As Of July 1, 1985

Locality	Current %	Locality	Current %
Alamosa	1	Golden	2
Arvada	3	Grand Junction	2
Aurora	3	Greeley	3
Avon	4	Greenwood Village	3
Boulder	2.15	Lafayette	2
Breckenridge	2	La Junta	3
Central City	4	Lakewood	2
Cherry Hills Village	3	Lamar	3
Colorado Springs	2.5	Littleton	3
Commerce City	3	Longmont	2
Cortez	2.5	Montrose	2
Delta	2	Northglenn	3
Denver	3	Pueblo	3.5
Durango	2	Rifle	2
Edgewater	3	Thornton	3
Englewood	3	Westminster	3
Fort Collins	2.75	Wheat Ridge	2
Glendale	3		

COUNTY SALES TAX RATES COLLECTED BY THE STATE
As Of July 1, 1984

County	Current %
Alamosa	3
Archuleta	2
Bent	1
Chaffee	2
Clear Creek	1
Costilla	1
Delta	2
Eagle	1
Fremont	1.5
Garfield	.25
Grand	1
Gunnison	1
Hinsdale	2
Huerfano	1
Jackson	2
Jefferson	.5
Lake	2
La Plata	2
Mesa	2
Mineral	1
Moffat	2
Ouray	1
Pitkin	3
(except Basalt	2)
Rio Blanco	2
Rio Grande	1
San Juan	1
Sedgwick	1
Summit	2
Teller	1

SEVERANCE TAX

39-29-103 *Tax on severance.* (1) In addition to any other tax, there shall be levied, collected, and paid for each taxable year a tax upon the severance of metallic minerals, molybdenum, oil and gas, coal and oil shale.

DR 21 (12/84)

(53)

MAIL THIS RETURN TO:

COLORADO DEPARTMENT OF REVENUE
1375 SHERMAN STREET
DENVER, COLORADO 80261

FOR ADDITIONAL INFORMATION OR FORMS, CALL:

303-839-5655 or
800-332-2085 (Colorado only)

COLORADO SEVERANCE TAX RETURN

TAXABLE YEAR BEGINNING _____, 19____ ENDING _____

Do not write above this line

NAME AND ADDRESS OF TAXPAYER:	COLO. ACCOUNT NUMBER:
	FEDERAL EMPLOYER I.D. NO.
	TELEPHONE NUMBER:

Please give us a telephone number, including area code, where we can reach you if we have any questions regarding this return. This number will be kept confidential.

TAX - Please be sure you are on the right line

1. Metallic Minerals, enter amount from line 8, DR 21-A	(31)	
2. Molybdenum Ore, enter amount from line 14, DR 21-B	(32)	
3. Coal, enter amount from line 17, DR 21-C	(33)	
4. Oil, Gas, CO_2, enter amount from line 6, DR 21-D	(34)	
5. Oil Shale Royalty Recipient, enter amount from line 7 DR 21-D	(50)	
6. Oil Shale Facility, enter amount from line 6, DR 21-E	(35)	
7. Total of lines 1 through 6		
8. Impact Assistance Credit (corporations only)	(43)	
9. Net Tax, line 7 minus line 8 but not less than zero		

PREPAYMENTS

10. Oil and Gas Withholding, attach form DR 21-W	(36)	
11. Oil Shale Withholding, attach form DR 21-W	(37)	
12. Estimated Tax Payments	(38)	
13. Total of lines 10, 11, and 12		

REFUND OR BALANCE DUE

14. If line 13 is larger than line 9, enter amount you wish refunded	(41)	
15. Enter amount, if any, you wish to have credited to 1985 Estimated Tax (corporations only)	(42)	
16. If line 9 is larger than line 13, enter the balance of tax due		
17. Interest on balance due	(40)	
18. Penalty on balance due	(01)	
19. Total Amount Due, add lines 16, 17, and 18	(48)	

Make checks payable to: Colorado Department of Revenue

UNDER PENALTY OF PERJURY IN THE SECOND DEGREE, I DECLARE THAT I HAVE EXAMINED THIS RETURN AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IT IS TRUE, CORRECT, AND COMPLETE.

SIGNATURE OF INDIVIDUAL TAXPAYER:	DATE:	Name and Address of Person Preparing This Return:
SIGNATURE OF CORPORATE OFFICER: 151	DATE:	

DO NOT WRITE BELOW THIS LINE

SEVERANCE TAX RATES

OIL AND GAS PRODUCTION RATES

Gross Income From Oil and Gas Production		
Over	But Not Over	Tax Rate
$ 0	$ 25,000	2% of Gross Income
$ 25,000	$100,000	$ 500 + 3% of excess over $ 25,000
$100,000	$300,000	$ 2,750 + 4% of excess over $100,000
Over	$300,000	$10,750 + 5% of excess over $300,000

87 1/2% of ad valorem taxes on oil and gas royalty or leasehold interests are allowed as a credit against the tax due.

METALLIC MINERALS

Amount of Gross Income	Tax Rate
First $11,000,000	No Tax
Amount exceeding $11,000,000	2.25%

Ad valorem taxes on producing mines, as described in 39-6-107 Colorado Revised Statutes, not to exceed 50% of the severance tax liability are allowed as a credit against the tax due.

MOLYBDENUM

15¢ per ton of molybdenum ore

OIL SHALE

The tax applies 180 days after an oil shale facility commences commercial production:

Year	Tax Rate On Gross Proceeds
1st	1%
2nd	2%
3rd	3%
4th and subsequent years	4%

The production of the first 15,000 tons per day of oil shale or 10,000 barrels per day of shale oil, whichever is greater, is exempt from the tax. Through June 30, 1982, a credit against the tax equal to 25% of the tax is allowed for underground in situ methods.

COAL

60¢ per ton of coal adjusted 1% for every 3 points change in the index of producer (wholesale) prices for all commodities prepared by the Bureau of Labor Statistics, United States Department of Labor. A fractional point increase less than 1/2 point is disregarded and 1/2 point or more is treated as a full point. Adjustments to the rate of tax are determined each quarter from the January 1978 producer price index of 200.1 to the index for the month immediately preceding a tax quarter.

No tax is imposed on the first 25,000 tons produced each quarter[1/]. A credit against the tax equal to 50% of the tax is allowed for coal produced from underground mines. An additional credit against the tax equal to 50% of the tax is allowed for the production of lignitic coal as classified by the American Society for Testing Materials in their D 388 standard.

1/ For the period July 1, 1984 through June 30, 1987 the tonnage exempt from severance tax is increased from 8,000 tons per quarter to 25,000 tons per quarter.

COAL RATES

Tax Period Fiscal Quarter Beginning	Tax Rate Per Ton	Tax Period Fiscal Quarter Beginning	Tax Rate Per Ton	Tax Period Fiscal Quarter Beginning	Tax Rate Per Ton
January 1978	60.0¢	January 1979	63.0¢	January 1980	69.6¢
February 1978	60.0¢	February 1979	64.2¢	February 1980	70.8¢
March 1978	60.0¢	March 1979	64.8¢	March 1980	72.0¢
April 1978	60.0¢	April 1979	65.4¢	April 1980	72.0¢
May 1978	61.2¢	May 1979	66.0¢	May 1980	72.6¢
June 1978	61.2¢	June 1979	66.0¢	June 1980	72.6¢
July 1978	61.8¢	July 1979	66.6¢	July 1980	73.2¢
August 1978	61.8¢	August 1979	67.2¢	August 1980	73.8¢
September 1978	61.8¢	September 1979	67.2¢	September 1980	74.4¢
October 1978	62.4¢	October 1979	68.4¢	October 1980	75.0¢
November 1978	63.0¢	November 1979	69.0¢	November 1980	75.6¢
December 1978	63.0¢	December 1979	69.0¢	December 1980	75.6¢
January 1981	76.2¢	January 1982	79.2¢	January 1983	79.8¢
February 1981	76.8¢	February 1982	79.2¢	February 1983	79.8¢
March 1981	77.4¢	March 1982	79.8¢	March 1983	79.8¢
April 1981	78.0¢	April 1982	79.2¢	April 1983	79.8¢
May 1981	78.6¢	May 1982	79.2¢	May 1983	79.8¢
June 1981	78.6¢	June 1982	79.2¢	June 1983	79.8¢
July 1981	78.6¢	July 1982	79.8¢	July 1983	80.4¢
August 1981	79.2¢	August 1982	79.8¢	August 1983	80.4¢
September 1981	79.2¢	September 1982	79.8¢	September 1983	81.0¢
October 1981	79.2¢	October 1982	79.8¢	October 1983	81.0¢
November 1981	79.2¢	November 1982	79.8¢	November 1983	81.0¢
December 1981	78.6¢	December 1982	79.8¢	December 1983	81.0¢
January 1984	81.0¢	January 1985	81.6¢		
February 1984	81.6¢	February 1985	81.6¢		
March 1984	81.6¢	March 1985	81.6¢		
April 1984	82.2¢	April 1985	81.6¢		
May 1984	82.2¢	May 1985	81.6¢		
June 1984	82.2¢	June 1985	81.6¢		
July 1984	82.2¢				
August 1984	82.2¢				
September 1984	82.2¢				
October 1984	81.6¢				
November 1984	81.6¢				
December 1984	81.6¢				

GROSS SEVERANCE TAX COLLECTIONS

Fiscal Year Ended June 30	Oil and Gas Production	Coal	Metallic Minerals and Molybdenum	Total Collections
1985	$18,480,138	$ 8,868,652	$2,426,835	$29,775,625
1984	$20,598,353	$10,379,076	$ 308,919	$31,286,348
1983	$23,251,282	$11,297,433	$ 550,561	$35,099,276
1982	$35,866,601	$11,917,154	$3,061,156	$50,844,911
1981	$18,010,500	$10,641,794	$4,117,633	$32,769,927
1980	$ 9,532,931	$11,085,708	$4,041,997	$24,660,636
1979	$ 7,089,071	$ 8,274,170	$3,665,613	$19,028,854
1978 1/	$ 2,952,180	$ 1,843,470	$1,808,330	$ 6,603,980

NET SEVERANCE TAX COLLECTIONS

1985	$12,649,707	$ 8,747,954	$2,426,835	$23,824,496
1984	$18,096,324	$10,365,876	$ 308,463	$28,770,663
1983	$14,678,533	$11,212,495	$ 388,610	$26,279,638
1982	$33,879,603	$11,736,919	$3,061,156	$48,677,678
1981	$16,894,013	$10,594,911	$4,117,633	$31,606,557
1980	$ 7,999,420	$11,069,687	$4,041,997	$23,111,104
1979	$ 6,749,642	$ 8,274,170	$3,665,613	$18,689,425
1978 1/	$ 2,952,180	$ 1,843,470	$1,808,330	$ 6,603,980

1/ Tax effective January 1, 1978.

ORGANIZATION &
ADMINISTRATION

LEGISLATIVE
DIGEST

COLLECTIONS, REFUNDS &
ADMINISTRATIVE COSTS

ALCOHOLIC
BEVERAGE

CIGARETTE TAX

ESTATE TAX

INCOME TAX

LOTTERY

MILEAGE
AND FUEL

MOTOR
VEHICLE

SALES &
USE TAX

SEVERANCE
TAX